

# Huntington Beach Community Profile

## *Lifestyle*

Huntington Beach is a beautiful community with ideal weather, a diversified economy teeming with good jobs, a wide variety of housing, excellent educational system, boat marinas, numerous parks, and exemplary health care in a friendly place where people can make things happen.

Residents and visitors of this scenic city treasure its 8.5 miles of wide, sandy beaches. Huntington Beach is the ideal Orange County destination to live, work, and play.

Huntington Beach has a reputation for being “number one” as noted in the numerous recognitions received:

- The “Best City to Live In Orange County” according to the OC Register Consumer’s Choice Survey
- The number one place to raise children in Southern California
- The sixth best city in the nation for women according to a Ladies Home Journal Readers Survey

The city has a world-class library in the 356-acre Central Park and four branch libraries. The Central Library & Cultural Center hosts the largest Children’s Library in the state and a delightful community theater group.

The Huntington Beach Art Center, five recreation centers (including a senior citizens center), the International Surfing Museum, Pier Plaza, and a new Sports Complex are popular places for cultural and sports events. The major religious affiliations are represented in Huntington Beach in over 50 houses of worship.

Fine to casual dining is available at hundreds of restaurants throughout the city. The choices are getting better all the time!

## *Location*

Huntington Beach is located on the shore of the Pacific Ocean in northwestern Orange County. Huntington Beach is bordered by Westminster to the northwest, Fountain Valley to the northeast, Costa Mesa to the east, Newport Beach to the southeast, and Seal Beach to the west. The city is positioned for the global market at 18 miles southeast of the Port of Long Beach and Los Angeles Harbor, 35 miles southeast of Los Angeles, and 95 miles northwest of San Diego.

## *Land Use*

The city has a mix of land uses serving residents, regional populations, and recreational visitors. How a city balances its land uses assists in the local economy by allowing for enough space for industry and other businesses to provide products and jobs. One of the primary goals of the city land use policy is to “Achieve development that maintains or improves the city’s fiscal viability and reflects economic demands while maintaining and improving the quality of life for the current and future residents of Huntington Beach.” The land use designations are: 65% residential, 8% commercial, 9% industrial, 1% mixed use, 10% open space, and 7% other.



## Commercial

Huntington Beach contains approximately 1,300 acres zoned for commercial use. The major concentrations of commercial uses in Huntington Beach are located along Beach Boulevard, Brookhurst Street, Edinger and Warner Avenues and at many major intersections.

## Industrial

With a strong commitment to industrial activities, the city has 1,762 acres of land zoned for industrial use. There are three general industrial areas: the Northwest Industrial Area, the Gothard Industrial Corridor, and the Southeast Industrial Area. Major industrial development continues in the Northwest Area with the pending sale of 28 acres of McDonnell Center Business Park Phase II. The Gothard Industrial Corridor represents unique opportunities for “incubator” industries (first generation businesses).

## Business & Economy

Huntington Beach is the third largest city in Orange County and the 17th largest city in California. The city of Huntington Beach is a leading commercial, industrial, and recreational center of Orange County, with a diverse economic base and educated workforce.

Major types of business include tourism, space systems, automobile sales, home remodeling and goods, public utilities, petroleum, data and computer research, precision instruments, and various types of manufacturing. With a diversified employment base and a highly educated work force, Huntington Beach has a healthy local economy. Annual taxable sales of about \$2.6 billion place Huntington Beach as one of the top retail sales communities in the County.

Huntington Beach is home to 650 industrial businesses, including Boeing, Quiksilver corporate headquarters, Dynamic Cooking Systems, Cleveland Golf corporate headquarters and C & D Aerospace. Boeing is not only the largest employer in the Huntington Beach, it is the largest employer in the state.

There are many unique shopping opportunities in Huntington Beach. The city has more than 30 neighborhood and regional shopping centers, with nearly 8 million square feet of retail shopping space to satisfy everyone’s dining and shopping needs. The “Shop, Play & Stay in Huntington Beach” campaign is a partnership of the Chamber of Commerce, the Conference and Visitors Bureau, the city and the community to encourage residents to shop in town to support the local economy. Huntington Beach demographics bring impressive buying power to a wide variety of retail and service businesses.

## Beach Boulevard of Cars

The Beach Boulevard of Cars has thirteen new-car dealerships and serves a regional market from its central Beach Boulevard location. The Beach Boulevard of Cars was voted “Best Auto Boulevard” five years in a row in the Best of Orange County Register’s Consumer Choice Survey. Auto sales is the city’s largest retail category contributing to the sales tax base each year.

## Facts and Figures

Population	197,275 (2006 Estimate)
Average Family Household Income	\$110,839 (2006 Estimate)
Median Family Household Income 2004	\$89,013 (2006 Estimate)
28 square miles	Third largest city in Orange County 17th Largest in California



**City of Huntington Beach**  
**Authorized Full-Time Equivalent Personnel**

<b>Department</b>	<b>FY 2004/05 Actual</b>	<b>FY 2005/06 Revised</b>	<b>FY 2006/07 Adopted</b>	<b>Change from Prior Year</b>
City Council	1.00	1.00	1.00	0.00
City Attorney	17.00	17.00	18.00	1.00
City Clerk	7.50	7.50	8.00	0.50
City Treasurer	16.00	10.00	10.00	0.00
Administration	29.00	29.00	29.00	0.00
Building & Safety	29.50	31.50	31.50	0.00
Community Services	62.25	66.50	69.75	3.25
Economic Development	14.00	13.00	13.00	0.00
Finance	22.00	31.00	31.00	0.00
Fire	156.00	157.00	160.00	3.00
Information Services	36.00	37.00	38.00	1.00
Library Services	37.25	37.25	37.25	0.00
Planning	26.50	28.00	28.00	0.00
Police	371.00	373.50	376.00	2.50
Public Works	239.00	247.00	255.00	8.00
<b>Totals</b>	<b>1,064.00</b>	<b>1,086.25</b>	<b>1,105.50</b>	<b>19.25</b>

**Position Changes in 2006/07 From Prior Year Revised**

<b>Department</b>	<b>Position</b>	<b>Increase</b>	<b>Decrease</b>
<i>City Attorney</i>	Office Specialist	1.00	
<i>City Clerk</i>	Office Assistant I	0.50	
<i>Community Services</i>	Beach Operations Manager	1.00	
	Equipment Operator	1.00	
	Parking Assistant	1.00	
	Office Assistant II	0.25	
<i>Fire</i>	Administrative Aide	1.00	
	Mechanic III	1.00	
	Office Assistant II	1.00	
<i>Information Services</i>	Information Services Analyst IV	1.00	
<i>Police</i>	Communications Operator	2.00	
	Criminalist	0.50	
<i>Public Works</i>	Pest Control Specialist	1.00	
	Electrician	1.00	
	Plumber	1.00	
	Mechanic II		(1.00)
	Maintenance Service Worker	1.00	
	Equipment Operator	1.00	
	Water Service Worker	3.00	
	Water Distribution Leadworker	1.00	
<b>Total</b>		<b>20.25</b>	<b>(1.00)</b>
<b>Net Increase (Decrease)</b>			<b>19.25</b>



## City of Huntington Beach Budget Process and Calendar FY 2006/07

<b>Date</b>	<b>Budget Procedure</b>	<b>Action By</b>
03/06/06	The Budget Manual for 2006/07 is distributed and a kickoff meeting is held to review the directive for preparation of the FY 2006/07 budget.	City Administrator Finance Director
05/02/06 Through 05/31/06	Departments begin budget entries into accounting system. Access to the accounting system entry module will be available for 1 month. Salaries and Benefits will be loaded according to the existing organizational charts and modified, as needed, for 2006/07.	Departments
06/01/06	Individual Capital Improvement Project (CIP) requests are completed and submitted to Public Works.	Departments
06/01/06	Revenue projections are completed and submitted to the City Administrator.	Finance Director Budget & Research
06/01/06	Budgets are to be submitted to Budget & Research	Departments
06/01/06 Through 06/30/06	Administration will conduct meetings with all departments to review budget requests.	City Administrator Departments Finance Director Budget Staff
06/14/06	Capital Improvement Program is submitted to Planning and Public Works Commissions.	Public Works
07/05/06	Departments and Budget & Research are advised regarding final budget adjustments prior to preparation of the Proposed 2006/07 Budget Document. Budget & Research prepares the document for submission to the City Council.	City Administrator
08/01/06	The Proposed Budget for 2006/07 is submitted to the City Council per the City Charter.	City Administrator
08/08/06	Accounting and Purchasing staff begin working with departments regarding encumbrance carry-overs and the pending closure of "Open Purchase Orders" prior to the new fiscal year.	Accounting Staff Purchasing Staff Departments
08/09/06	Presentation of the Proposed Budget for 2006/07 to the Finance Board.	Finance Director
08/21/06	The City Administrator conducts a budget study session and presentation of the Proposed 2006/07 Budget/CIP for the public and City Council at their regular meeting. Direction is requested from the City Council regarding preparation of the Budget/CIP Resolution.	City Administrator City Council





## City of Huntington Beach Budget Process and Calendar FY 2006/07

<b>Date</b>	<b>Budget Procedure</b>	<b>Action By</b>
08/17/06	Presentation of the Capital Improvement Program to the Public Works Commission.	Public Works
09/05/06	A public hearing is conducted by the City Council of the City Administrator's Proposed Budget/CIP for 2006/07. Following completion of the public hearing, the City Council may adopt the budget by resolution, or shall either close, or continue the hearing to a future date for budget adoption.	City Council City Administrator Departments
09/05/06	The Proposed Budget/CIP for 2006/07 is adopted by resolution of the City Council.	City Council
10/01/06	Fiscal Year 2006/07 is activated and departments begin operating within the new budget.	Accounting Staff Departments
12/04/06	The completed Adopted Budget document is submitted to the Government Finance Officers Association (GFOA) for participation in the Budget Awards Program.	Budget & Research

RESOLUTION NO. 2006-56

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
HUNTINGTON BEACH ADOPTING A BUDGET FOR THE CITY  
FOR FISCAL YEAR 2006/07

WHEREAS, Article VI of the Huntington Beach City Charter requires the City Administrator to present and the City Council to adopt an annual City Budget; and

The City Council has received and considered the Proposed Budget 2006/07, staff reports, and public testimony and information received in a noticed public hearing on the City budget,

NOW, THEREFORE, the City Council of the City of Huntington Beach does resolve as follows:

SECTION 1: That the budget for the City of Huntington Beach for Fiscal Year 2006/07, as set forth in Exhibit A, attached hereto and incorporated herein by this reference, is hereby adopted.

SECTION 2: That the estimated revenue and transfers for Fiscal Year 2006/07, when combined with reserves, are sufficient to fund the appropriations and are as set forth in Exhibits A and A-1, which are attached hereto and incorporated herein by this reference.

SECTION 3: That the Proposed Budget for Fiscal Year 2006/07, Exhibit B, providing appropriations summaries of details currently contained in the City's accounting system, and detail of estimated revenue, is hereby approved as amended in Exhibit C. Both Exhibits B and C are attached hereto and incorporated herein by this reference.

SECTION 4: That the City Administrator may transfer funds from one expenditure type to another within the same fund provided there is no increase in approved total appropriations contained in the budget.

SECTION 5: That the Tables of Organization, attached hereto as Exhibit D and incorporated herein by this reference are hereby adopted. The City Administrator, subject to compliance with the City Charter Section 403, may revise the Tables of Organization as long as the authorized number of personnel and the appropriation within the same department, office or agency are not exceeded.

SECTION 6: Acquisition of new capital items shall be limited to the specific items included in the approved budget. Acquisition of capital items to replace existing capital equipment shall not exceed the total appropriation for the funding source. The City Administrator may authorize changes to the procurement of specific items as long as the total appropriation for any department, fund or agency is not exceeded. However the City Administrator must obtain City Council approval for items that exceed \$500,000.

SECTION 7. That the Capital Improvement Program contained in the Proposed Budget for FY 2006/07, Exhibit B, are approved in concept, and in accordance with Section 503 and Section 614 of the City Charter. The Director of Public Works is authorized to publicly advertise for bids on these projects.

SECTION 8. That construction of capital improvement projects requires the use of professional services such as geo-technical, water testing, engineering oversight, project management, design, survey, and other required studies.. Funding for these professional services is included within each Capital Improvement Project's budget as set forth in the Proposed Budget for FY 2006/07, Exhibit B. Consistent with the City Council's policy regarding professional service agreements, the City Council hereby authorizes the City Administrator, or designee, to enter into any necessary professional services agreements to facilitate the completion of an approved Capital Improvement Project.

PASSED AND ADOPTED by the City Council of the City of Huntington Beach at a regular meeting thereof held on the 5th day of September, 2006.

Dave Sullivan

Mayor

REVIEWED AND APPROVED:

Levelyn Cullum  
City Administrator

APPROVED AS TO FORM:

Jennifer M. Galt  
City Attorney  
MV- 8-16-06

INITIATED AND APPROVED:

Ray T. Villalta  
Finance Director

Exhibits

- A. City of Huntington Beach Budget for Fiscal Year 2006/07,
- A-1. Estimated Revenue and Transfers
- B. Proposed Budget for Fiscal Year 2006/07
- C. Accounting Appropriations Summaries / Detail of Estimated Revenue
- D. Tables of Organization

## **City of Huntington Beach**

### **Revenue Descriptions and Assumptions**

#### **GENERAL FUND REVENUES**

**Property Tax: \$59,587,000** – Property Taxes are the second largest source of revenue for the General Fund, contributing 35% of total revenue for FY 2006/07. Secured and supplemental property tax revenue streams realized healthy growth in FY 2005/06 over the previous year and have been projected to grow approximately seven percent in FY 2006/07 as assessed values continue to rise moderately. The “in-lieu of VLF” portion of property tax revenue benefited significantly from supplemental assessments. In coming years, it is anticipated that property tax revenue in general will not grow at the same super-heated rate as in previous years due to the cooling of the real estate market. However, the City of Huntington Beach should continue to realize a significant amount of General Fund revenue from property tax so long as assessed values remain stable or increase modestly.

**Other Local Taxes: \$61,468,000** – This revenue category represents the largest source of General Fund revenue. Thirty-six percent of General Fund revenue comes from the four types of taxes in this category:

**Sales Tax: \$24,833,000** – This revenue category is comprised of the one percent local excise tax (i.e., Bradley-Burns Sales and Use Tax) and the County-wide .50 percent “Public Safety Sales Tax” (i.e., Proposition 172). A host of State legislation passed in 2003 and 2004 which created the “triple flip.” Part of the change in sales tax apportionment due to the “triple-flip” suspended .25 percent of local sales and use taxes for use by the State to guarantee bonds approved by Proposition 57. Therefore, beginning in FY 2004/05, and continuing until Proposition 57 bonds are paid off, revenue garnered from the one percent local excise tax will be lower than in previous fiscal years. Companion legislation passed subsequent to Proposition 57 provided that *property tax* revenue would offset the reduction in *sales and use tax* revenues. Therefore, the “triple-flip reimbursement” amount in the property tax revenue category is designed to fill the gap created by the diversion of .25 percent of the sales and use tax.

**Utility Tax: \$22,750,000** – The City's five percent utility tax applies to water, gas, electricity, telephone, and Cable TV usage.

**Transient Occupancy Tax (TOT): \$6,095,000** – More generally referred to as the “hotel tax,” this revenue source is projected to increase as the City's independent Convention and Visitors Bureau continues its marketing campaign touting Huntington Beach as a “destination city.” In future years, with the expansion of lodging facilities, it is anticipated that TOT revenue will continue to grow.

**Franchises: \$7,790,000** – The City charges franchise fees based on individual franchise agreements for Cable TV, utilities, refuse and other services.

**Licenses and Permits: \$8,240,700** – Major categories in this group include Business License, projected at \$2.3 million, and Building Permits, estimated at \$1.725 million. The majority of remaining revenue consists of Planning and Public Works related permits. Overall, Licenses and Permits contribute approximately five percent of revenue to the General Fund.

**Fines, Forfeitures, and Penalties: \$4,468,260** – These are monies collected for parking and traffic citations issued by the Police Department; fines levied for residential and commercial false alarms; and fines related to library operations. The fines collected for parking infractions contribute most of the revenue in this category, projecting to \$3.3 million for FY 2006/07. Overall, this category comprises three percent of General Fund revenue.

**Use of Money and Property: \$11,882,000** – Categories within this group include interest income from the investment of city money; rentals and leases of city facilities; parking fees at various City-owned parking lots and structures; and royalties from city-owned oil wells. The revenue from various city-owned parking facilities and parking meters is projected to be approximately \$7,157,000 in FY 2006/07. Parking revenue should continue to see positive gains as the number of visitors to Huntington Beach increases.



## **City of Huntington Beach**

### **Revenue Descriptions and Assumptions**

**Revenue from Other Agencies: \$5,963,500** – A major source of revenue in this category is the Motor Vehicle License fee (VLF), which will provide an estimated \$1.4 million to the City. However, the 2004 State Budget Act permanently reduced the VLF from two percent to .65 percent. This reduction in VLF revenues is being replaced by an increase in the property tax revenue cities and counties receive (i.e., in-lieu of VLF). FY 2006/07 will represent only the second full year of seeing the effects of the reduced VLF and the receipt of “in-lieu of VLF” through property tax apportionment. Subsequent years should provide additional experience with this revenue source in order to more accurately project revenue. Also in this revenue category is reimbursement from the State for various “unfunded mandates.” A positive trend in the last year has been increased SB 90 reimbursements. For FY 2006/07, an optimistic amount of \$75,000 has been budgeted in anticipation of continued payment of SB 90 reimbursement claims.

**Charges for Current Services: \$14,516,073** – Fees in this category cover a wide range of service areas such as: recreational classes, Public Works plan check, inspection and related fees, Library fees, and Building and Safety plan review and permit issuance fees. This category comprises eight percent of total General Fund revenues. Recreational fees are the largest component, estimated to be around \$3,406,000 for FY 2006/07. Development related fees should total about \$606,000; while Building and Safety fees are estimated to contribute \$2,606,000. In addition, proprietary fund charges – administrative or overhead charges to the various enterprise funds – were increased by a modest Consumer Price Index (CPI) factor of 4.7 percent for FY 2006/07, and represent over \$6.7 million in revenue in this category.

**Other Revenue: \$722,500** – This section represents revenue from the City Clerk’s Passport Program, miscellaneous reimbursements and sales, property damage reimbursement, and sales of surplus city equipment, furniture and vehicles. The Passport Program is projected to generate \$105,000 in FY 2006/07 as the program expands to now offer passport photo service. Fiscal year 2005/06 represented the last year in which Huntington Beach would be receiving reimbursement from Verizon for charges incurred as part of the city-wide high-speed cable/internet project. Therefore, in FY 2006/07, this category of revenue will be significantly lower absent the approximately \$1.3 million in reimbursement revenue received in previous years.

**Non-Operating Revenue: \$4,674,000** – The majority of budgeted revenue in this category comes from operating transfers of revenue from other funds into the General Fund – FireMed, Redevelopment Agency, Library Services, CUPA and Gas Tax. The largest transfer is from Fund 407, Redevelopment Agency, and will be \$3,360,000 for FY 2006/07.

**General Fund Capital Projects and Equipment Replacement: (Use of Fund Balance)** – Beginning in FY 2005/06, the city’s annual General Fund commitment to infrastructure, the Capital Improvement Reserve (CIR), was folded into the General Fund. In previous fiscal years, these funds were transferred to a separate fund and then expended on prioritized capital projects. By established formula, half of the General Fund reserve in excess of the seven percent minimum reserve requirement shall be provided for infrastructure. The seven percent minimum reserve requirement for FY 2006/07 is \$12,002,338.

## **City of Huntington Beach**

### **Revenue Descriptions and Assumptions**

#### **NON-GENERAL FUND REVENUES**

**Enterprise Funds: \$69,834,450** – The city has several enterprise funds such as: Water, Water Master Plan, FireMed, Emerald Cove, Ocean View Estates, Sewer and Certified Unified Program Agency (CUPA). Budgeted at \$34,060,500, the Water Fund is the largest source of enterprise revenue to the city. Water utility operations are funded by charges to municipal users of city water. Rates are adjusted periodically to ensure the fiscal integrity of the Water Fund. The Refuse Collection fund (\$10,614,500) and the FireMed program (\$5,784,950) are also large sources of enterprise revenue. The FireMed program finances a portion of the city's paramedic costs through a voluntary subscription and user fee system. In addition, revenue is received from the city's senior housing program (Emerald Cove) and the city-owned mobile home park (Ocean View Estates).

**Special Revenue Funds: \$13,089,500** – This category includes revenue sources from gasoline taxes, sales tax, and development impact fees intended for various street improvements (Measure M, Traffic Impact and Gas Tax Funds) as well as grants for park improvements (Park Development and Acquisition Fund), donations and fundraising (Fourth of July and Cultural Services Funds) and various restricted-use development impact fees (Library Services Fund).

**Assessment Districts: \$4,511,000** – This category represents the debt service on several Community Facilities Districts (CFD) in the city's redevelopment areas.

**Capital Projects: \$511,500** – The largest source of revenue in this category is from the Library Development Fund (\$471,000). New development projects are assessed a fee depending on whether they are residential or commercial in nature. This fee is deposited to the Library Development Fund and subsequently used for the provision and expansion of Library Services.

**Debt Service: \$1,326,000** – These funds are utilized to account for retirement medical and supplemental retirement costs.

**Grants: \$12,180,396** – The city receives grant funding from myriad sources. The major recipients of grant funding are the Library, Police, Fire, Economic Development and Public Works departments. Grant revenue can be used for various purposes such as training, purchasing new equipment (Weapons of Mass Destructions grants from the State and Federal Departments of Homeland Security), administering low-income home loan programs (Federal Community Development Block Grants), or providing new and innovative programming to the community (Gates Learning Grants administered by Library Services).

**Other: \$621,100** – This category of non-General Fund revenue includes the Donation, Special Events and the Jail Program Funds. The Police Department administers a work-furlough and "pay to stay" program in the Huntington Beach City Jail. For FY 2006/07, it is estimated this program will bring in approximately \$182,000.

**Public Financing Authority: \$7,000,000** – This category represents payment on bond issuances the city is repaying for various infrastructure projects.

**Redevelopment Agency: \$19,694,000** – Several Community Facilities Districts (CFDs) were created to assist with redevelopment efforts throughout the city. The revenue received from these is from Tax Increment Financing (TIF), or the incremental increased property tax revenue realized since the date the redevelopment project areas were established.

**Separate Legal Governing Board: \$728,700** – The Fire Department coordinates training for other Fire Departments through a Joint Powers Agreement. This training results in modest reimbursement income over the fiscal year (projected at \$394,500) as training is conducted at the city's Joint Powers Training Center. The City of Huntington Beach Automotive Dealers' Business Improvement District (BID) books revenue in this category also; as does reimbursement revenue from the West Orange County Water Board (WOCWB) which Huntington Beach receives for serving as fiscal agent to the Water Board.

**Trust and Agency Funds: \$6,701,000** – Retiree insurance and retirement supplement funds are the largest sources of revenue in this category.

# City of Huntington Beach

## Expenditure Descriptions and Assumptions

### GENERAL FUND

**Personal Services – Total Appropriations of \$121.7 million:** After several years of budget reductions which saw numerous staff eliminations beginning in 2001 and continuing through 2003, improved revenues are now providing a more favorable economic outlook. This has allowed the city to continue the reinstatement of positions eliminated or defunded during those years. For 2006/07, a net increase of 19.25 positions is authorized. During 2005 and 2006, the settlement of contracts with all permanent, employee associations occurred which, in some cases, are multi-year agreements. The city's 5-year budget projection indicates the near-term fiscal integrity of the general fund with these settlements. The city has a practice of considering estimated attrition during budgeting, in that department allocations include modest reductions from full "table-of-organization" staffing. While there are no specific limitations on filling vacancies, this technique is used as a budget balancing method, and departments are responsible for staying within the allocations for permanent positions. This simply utilizes a conservative estimate of \$3 million for salary and benefit savings in an "up-front" manner.

**Operating Expenses – Total Appropriations of \$46.2 million:** Department operating expenses are heavily scrutinized during the development of the annual budgets. At budget review time, year to date expenditures are analyzed and adjustments are made throughout the departments to better align appropriations with actual needs. Over the last few years, as a result of mandatory savings due to funding limitations from 2001 – 2003, operating expenditures were occurring at approximately a 75 percent level to appropriations. Once this period had ended, departments were unable to fully expend appropriations due to the staff reductions that had occurred within that timeframe. Appropriations have been adjusted in consideration of the fact that, even though there have been recent staffing increases, total permanent employees number less than in the late 1990's. In 2006/07, the percentage of actual expenditures to appropriations is expected to exceed 85%. Included in the operating category are all general operating expenses and professional and contract services. Also included are citywide leases of \$750,000 for some of the more expensive equipment and vehicles purchased in the recent past and in 2006/07. Finally, approximately \$200,000 of operating expenses related to the Capital Improvement Reserve program (CIR) are found in operating expenses.

**Capital Expenditures – Total Appropriations of \$10.2 million:** There are several, major categories of expense within this grouping. Capital Improvements related to the Capital Improvement Reserve (CIR), equipment and vehicle replacement for all departments, and capital purchases within each department fall under this category. While some of the money is budgeted in the departments, this category is mainly budgeted within Non Departmental.

1. ***Capital Improvement Reserve;*** \$3 million of improvements related to the CIR component.
2. ***Capital Outlay for Storm Drain System;*** \$1.2 million of special funding for system improvements.
3. ***Capital Outlay for General Improvements;*** \$1.6 million for building and facility improvements.
4. ***Equipment and vehicle replacement;*** \$4.4 million related to departments for vehicles and equipment.

**Non Operating Expenditures – Total (net) Appropriations of \$3 million:** This category contains transfers to other funds related to debt service, and minor transfers to other funds for operating purposes. In addition, a "payroll offset" is budgeted as a credit to account for workers compensation program expenses which are budgeted both in personal services for the revenue portion, and the Safety Program in Administration where the actual expenses are paid. The payroll offset account removes the "double counting" of the workers' compensation expenses at the general fund summary level. This account is adjusted after each payroll to approximate the year to date expenses in the Workers' Compensation Program.

1. ***Payroll Offset Account;*** (\$5.2) million, which is the budgeted cost of the workers' compensation program. This is a negative appropriation, which offsets the revenue portion in personal services against the duplication of the program cost within the same fund.
2. ***Transfers for Debt Service;*** \$7 million is transferred to the Debt Service HBpfa Fund (401) to cover a variety of previously issued funding measures for city projects and facilities. \$1.2 million is transferred to the Employees Rate Contingency fund to cover the city's judgment obligation bond.

## **City of Huntington Beach**

### **Expenditure Descriptions and Assumptions**

#### **OTHER FUND MAJOR EXPENDITURE GROUPINGS**

**Water Enterprise: \$36,527,648** – Water user rates fund the Water Fund operations and major portion of the water capital improvement program. In addition to operations and maintenance, capital project funds are used for major maintenance and rehabilitation of water facilities such as wells, reservoirs, and water distribution lines.

**Transportation/Street Projects: \$30,353,706** – Including Federal and State grants, the revenues for these funds are projected to be stable for the next few years. In addition to grants, Gas Tax, Measure M, Air Quality, and Traffic Impact funds are included here.

**Redevelopment and Housing Fund: \$30,015,059** – All Redevelopment and Housing costs are budgeted in this group with the exceptions of CDBG and HOME programs which are included under Grants. Revenue is received primarily from the incremental increased property tax revenue compared to the date the project areas were established. 20% of the tax increment is set aside for local housing needs.

**Other Grants and Funds: \$13,706,745** – Wide year-to-year fluctuations are due to unpredictable Federal and State grants. Federal Community Development Block Grants (CDBG) are projected to stabilize around \$1.4 million per year. In FY 2005/06, the city received a \$3 million FEMA grant for the seismic retro-fit of the Civic Center. Redevelopment funding of \$4 million has been added to the grant to complete the project. \$6.3 million is budgeted for 2006/07. Also within this grouping are several, minor fund related to city activities, special projects, and fiduciary and trust funds.

**Other Enterprise Funds: \$13,008,300** – This group includes the Fire Med program, which provides paramedic and emergency ambulance services within the city through a voluntary subscription fee and user fee system. Other funds in this group are Emerald Cove Housing, which provides seniors' housing opportunities, the Library Expansion and Development funds, the Art Center, and Ocean View Mobile Estates. The Library and Art Center funds also receive donations to finance operations.

**Debt Service: \$11,754,895** – General Fund revenues are the main source for interfund transfers to pay the City's annual debt service cost. Community Facilities Districts (CFD), and the Redevelopment Agency are also sources of funding for these expenses.

**Refuse Fund: \$10,536,844** – Funding is provided for citywide residential curbside and commercial refuse collection and disposal. The city contracts with a local service provider.

**Sewer Service Fund: \$8,028,585** – The Sewer Service Fund was established for the maintenance, rehabilitation, and replacement of sewer facilities. Revenue is derived from direct charges to residents and businesses with connections to the city sewer lines. Capital projects include rebuilding of sewer lift stations and lining or replacement of sewer lines, as designated in the 2003 Sewer Master Plan. Facilities are evaluated regularly to determine priorities to repair or replace sewer lines and lift stations. The capital project program includes design, engineering, and all aspects of construction management.

**Internal Service Funds: \$5,007,600** – These funds are utilized to account for retirement medical and supplemental retirement costs which are provided directly by the city.



## **City of Huntington Beach**

### **Expenditure Descriptions and Assumptions**

**Capital Projects: \$5,426,158** – Included in this category are one-time revenues from developers to fund capital projects. Also included are development-related impact fees for sewer, drainage and park purposes. These revenues will be relatively constant for the next few years before declining as development slows. New funding of \$1 million is included in the new Infrastructure Fund for 2006/07. This is provided by the general fund according to the city's fund balance usage policy. Refer to the "Fiscal Policies Section" for a detailed description of how the available funds are provided to the Capital Improvement Reserve (CIR) and Infrastructure Fund.

**Water Master Plan: \$2,537,776** – The Water Master Plan (WMP), adopted in 1990 and updated in 2000 and 2005, recommends new facilities that provide the city with adequate water production and storage capabilities. Several projects included in the 2000 WMP are complete, including three storage reservoirs, three new water wells, and various pipeline improvements. Over the next five years, the WMP will focus on the completion of the Southeast Reservoir, corrosion control, security improvements, and transmission main improvements.

**Operating Costs associated with Capital Improvements** – While other departments will do so from time to time, Public Works is mainly responsible for budgeting new operational and maintenance costs when capital improvements are completed. Public Works prepares a "***Maintenance Impact Statement***" which accompanies all construction contract awards presented to the City Council for approval. This is prepared for all new and expanded city facilities. When allowable, other funds will pay for the maintenance. For example, the Water Utility will pay for system improvements and expansions and also budget for the new or increased maintenance. In other cases, some of the various street related funds will cover additional maintenance.

Recent, major improvements include the city's Sports Complex and South Beach improvements. The Sport's Complex provides quality playing fields for adult sports. Maintenance is provided by Community Services and Public Works. The South Beach improvements provided the facilities needed to serve the increasing amount of visitors to the city's beaches. Maintenance for South Beach is provided mainly by Community Services with occasional assistance from Public Works.

The establishment of the Sewer Service Fund in recent years has allowed the city to replace much of the old downtown sewer system, and begin work on additional areas. Sewer maintenance is also provided by this fund.

# **City of Huntington Beach**

## **Financial Policies**

### **FINANCIAL REPORTING AND ACCOUNTING STANDARDS**

- ❑ The City's accounting system will be maintained in accordance with generally accepted accounting practices and the standards of the Government Accounting Standards Board and the Government Finance Officers Association.
- ❑ The annual financial report will be prepared within six months of the close of the previous fiscal year. The City will use generally accepted accounting principles in preparing the annual financial statements and will attempt to qualify for the Government Finance Officers Association's Excellence in Financial Reporting Program.
- ❑ The City will strive for an unqualified audit opinion. An unqualified opinion is rendered without reservation by the independent auditor that financial statements are fairly presented.
- ❑ The City will contract for an annual audit by a qualified independent certified public accounting firm. The independent audit firm will be selected through a competitive process at least once every five years. The contract period will be for an initial period of three years, with two one-year options.

### **BUDGETING**

- ❑ The budget will be prepared consistent with the standards developed by the Government Finance Officers Association and California Society of Municipal Finance Officers. In addition, a summary version will be provided to the public in a user-friendly format.
- ❑ The City will maintain a balanced operating budget for all funds with estimated revenues being equal to, or greater than, estimated expenditures, and with periodic City Council reviews and necessary adjustments to maintain balance.
- ❑ On-going revenues will support on-going expenditures. Revenues from one-time or limited duration sources will not be used to balance the annual operating budget.
- ❑ Support function appropriations will be placed in the department in which they are managed.

### **GENERAL FUND BALANCE**

- ❑ The General Fund reserve (designation) will be a minimum of seven percent (7%) of the General Fund budget. In addition, a second tier reserve will consist of the net accumulation of amounts that were in excess of the 7% reserve (designation) and remained in the General Fund after application of the financial policy that immediately follows. This second tier reserve will be used to balance budget fluctuations.
- ❑ Allocation of the audited General Fund balance in excess of the above reserves (designations) may be as follows:
  - 25 percent for capital projects (transferred to the Capital Improvement Reserve)
  - 25 percent for Infrastructure (transferred to the Infrastructure Fund)
  - 50 percent to increase the 2<sup>nd</sup> tier reserve
- ❑ All supplemental appropriations from the General Fund minimum reserve that cannot otherwise be funded during the current fiscal year operating budget must meet one of the three following criteria:
  - It is an unanticipated emergency.
  - It is required to implement a Memorandum of Understanding (MOU) or a mandate.
  - It is a new expense that is offset by related revenues.
- ❑ Any unanticipated and unrestricted revenues received during the fiscal year will be added to the General Fund fund balance.

# **City of Huntington Beach**

## **Financial Policies**

### **APPROPRIATION AUTHORITY**

- ❑ The City Council is the appropriation authority for the City Budget. As required by state law, appropriations expire at the end of each fiscal year.

### **NON-DEPARTMENTAL BUDGET**

- ❑ The City shall maintain a non-departmental budget that is used for expenditures that do not apply to a specific department, are Citywide in nature, or shared by several departments. The Finance Director and City Administrator shall be responsible for administration of this budget.

### **OPERATION OF THE CAPITAL IMPROVEMENT RESERVE (CIR)**

- ❑ The Capital Improvement Reserve will only be used to budget for, and construct, capital improvement projects identified in the City's five year Capital Improvement Plan.
- ❑ Savings from completed capital improvement projects will be retained for use on other infrastructure projects.
- ❑ Interest earned on idle funds in the Capital Improvement Reserve will be retained for use on other infrastructure projects.

### **ENTERPRISE FUNDS**

- ❑ An Enterprise Fund is a type of proprietary fund used to report an activity for which a fee is charged to external users for goods or services. The City will set users fees for each enterprise fund at a rate that fully recovers the direct and indirect costs of providing service.
- ❑ The City will adjust user fees as necessary to ensure that enterprise funds do not collect revenues at a rate in excess of the fund's operating, capital, and reserve requirements.
- ❑ Enterprise funds will be supported by their own rates and not subsidized by the General Fund.
- ❑ Enterprise funds will pay their share of overhead services provided by the General Fund.

### **SPECIAL REVENUE FUNDS**

- ❑ A Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted to expenditure for specified purposes.
- ❑ The City Council will establish which revenues require placement into a special revenue fund.
- ❑ The City Council will establish which expenditures will be expensed to each special revenue fund.

### **DEBT ISSUANCE & MANAGEMENT**

- ❑ The City will not use long-term debt to pay for current operations.
- ❑ The City will strive to construct capital and infrastructure improvements without incurring debt. Debt financing will be considered for capital and infrastructure improvements when one or more of the following circumstances exist:
  - When the term of the debt does not extend beyond the useful life of the improvements;
  - When project revenues or specific resources will be sufficient to service the long-term debt;
  - When the cost of debt is less than the impact of the cost caused by delaying the project.

# **City of Huntington Beach**

## **Financial Policies**

### **CHARGES & USER FEES**

- ❑ “User Fees” are fees for services that are exclusively provided by the City and cannot legally exceed the cost of the service provided nor the statutory limit (if lower). User Fees will be reviewed and/or revised periodically by the City Council. User Fees that do not recover all direct and indirect costs of service will be clearly identified and must be approved by the City Council.
- ❑ “Charges” are fees that have no statutory limit and typically are set at “market rates” since the public can choose to obtain these services from other sources. Charges will be reviewed and/or revised periodically by the City Council. Charges that do not recover all direct and indirect costs of service will be clearly identified and must be approved by the City Council.
- ❑ The City Council will be presented annually with a list of all User Fees and Charges indicating when they were last changed.
- ❑ Fees for infrastructure improvements required by new development will be reviewed annually to ensure that the fees recover development related expenditures.

### **CAPITAL MANAGEMENT**

- ❑ The City will prepare a five year Capital Improvement Plan. The plan will be developed biannually and updated annually. The Capital Improvement Plan will include current operating maintenance expenditures, funding to support repair and rehabilitation of deteriorating infrastructure, and the construction of new infrastructure projects.
- ❑ Prior to planning the construction of new infrastructure, the improvement’s future operating, maintenance, and replacement costs will be forecast and matched to available revenue sources in the operating budget.

### **BASIS OF BUDGETING**

- ❑ Governmental, agency and expendable trust fund types and pension trust funds use a modified accrual basis of accounting. These funds recognize revenue when it is susceptible to accrual. It must be measurable and available to finance current period expenditures. Examples include property taxes, sales tax, governmental grants and subventions, interest and charges for current service. Revenues not susceptible to accrual include certain licenses, permits, fines and forfeitures and miscellaneous revenue. The City of Huntington Beach recognizes expenditures when it incurs a measurable liability, with the exception of interest on long-term debt, which is recognized when it is due.
- ❑ The city accounts for proprietary fund types and pension trust funds on the accrual basis, similar to private businesses, recognizing revenue when earned, regardless of the date of receipt, and recognizing expenses when they are incurred. The city selected under GASB Statement 20, to apply all GASB pronouncements as well as an official statement of opinions of the Financial Accounting Board.
- ❑ The budget includes estimates for revenue that, along with the appropriations, comprise the budgetary fund balance. The appropriated budget covers substantially all fund type expenditures. The City Council adopts governmental fund budgets consistent with generally accepted accounting principles as legally required. There are no significant unbudgeted financial activities. Revenues for special revenue funds are budgeted by entitlements, grants and estimates of future development and growth. Expenditures and transfers are budgeted based upon available financial resources. The city uses an encumbrance system as an aid in controlling expenditures. When the city issues a purchase order for goods or services, it records an encumbrance until the vendor delivers the goods or performs the service. At year-end, the city reports all outstanding encumbrances as reservations of fund balance in governmental fund types. The city then re-appropriates these encumbrances into the new fiscal year.



## **City of Huntington Beach Financial Policies**

### **FUND BALANCE DEFINITIONS AND PROJECTIONS**

- ❑ The City is reporting estimated changes in fund balances for all funds with adopted budgets for the year 2006/07. The City has chosen to report certain major funds individually and the others combined within the annual audit. Major funds used in the City's Comprehensive Annual Financial Report (CAFR), plus selected other funds are described. Within the budget document, all funds operated by the city are individually presented.
- ❑ For governmental funds, the fund balances represent the estimated effect of the adopted budget on the unreserved, undesignated fund balance that will be reported in the 2005-2006 CAFR. This amount represents the amount available for appropriation by the City Council.
- ❑ For fiduciary and enterprise funds, the fund balances reported represents the net working capital (current assets minus current liabilities) shown in these funds. This amount closely parallels the unrestricted net assets shown on the CAFR.
- ❑ The estimated capitalized proprietary fund expenditures represent the estimated amount of expenditures that will be used for fixed assets. In enterprise funds, fixed assets are not recorded as expenditure in the year incurred, but are depreciated over their useful lives.

## City of Huntington Beach

### Estimated Changes to Major Fund Balances

**Explanation of fluctuations greater than 10% negative of beginning fund balance in Major Funds:**

**General Fund:** The reduction in fund balance is due to several factors including the use of the Capital Improvement Reserve (CIR), and carry-over of unexpended prior year funds. Additional use of fund balance in 2006/07 was authorized to establish an insurance reserve, and a designation for equipment replacement.

**Air Quality, Traffic Impact, Gas Tax, Park Acquisition & Development, Sewer, Drainage, Redevelopment, Holly Seacliff, Infrastructure, and Southeast Coastal Project:** These include capital project funds which are utilizing accumulated fund balance for projects in the 5 Year Capital Improvement Program (CIP). **Library Service, Narcotic Forfeiture State (grant), Library Development, CUPA, FireMed, Emerald Cove:** These are operating funds which are either enterprise or restricted revenue based and are utilizing accumulated fund balance for related improvements or equipment purchases.

Fund Title	Unaudited Fund Balance 9/30/06	FY 2006/07 Adopted Budget	FY 2006/07 Adopted Revenue	Estimated Fund Balance 9/30/07	Footnotes	\$ Change to Fund Balance	% Change to Fund Balance
00100 General Fund	41,146,000	181,096,553	(171,461,973)	35,511,420	(1)	(5,634,580)	-13.7%
00201 Air Quality Fund	906,000	637,000	(275,000)	544,000		(362,000)	-40.0%
00204 Fourth of July Parade	146,000	399,640	(406,000)	152,360		6,360	4.4%
00205 Library Service	310,000	1,322,033	(1,054,500)	42,467		(267,533)	-86.3%
00206 Traffic Impact	7,479,000	7,784,546	(1,025,000)	719,454		(6,759,546)	-90.4%
00207 Gas Tax Fund	9,245,000	15,092,915	(4,900,000)	(947,915)	(2)	(10,192,915)	-110.3%
00209 Park Acquisition and Development	2,459,000	3,311,358	(2,370,000)	1,517,642		(941,358)	-38.3%
00210 Sewer	643,000	360,000	(222,000)	505,000		(138,000)	-21.5%
00211 Drainage	(777,000)		(100,000)	(677,000)	(3)	100,000	12.9%
00212 Narcotics Forfeiture Fed	65,000			65,000		0	0.0%
00213 Measure M Fund	3,384,000	2,551,245	(2,300,000)	3,132,755		(251,245)	-7.4%
00214 Narcotic Forfeiture/State	511,000	326,000	(72,000)	257,000		(254,000)	-49.7%
00302 Library Development	448,000	557,720	(471,000)	361,280		(86,720)	-19.4%
00305 / 00407 Redevelopment Cap Project Area	20,317,000	11,325,035	(1,115,000)	10,106,965		(10,210,035)	-50.3%
00306 Low Income Housing-Inc	10,550,000	3,043,272	(3,580,000)	11,086,728		536,728	5.1%
00307 Holly Seacliffe Fund	189,000	21,800	(7,500)	174,700		(14,300)	-7.6%
00308 In Lieu Parking Downtown	979,000		(40,000)	1,019,000		40,000	4.1%
00314 Infrastructure Fund	1,056,000	1,056,000		0		(1,056,000)	-100.0%
00315 / 00409 Southeast Coastal Project	688,000	677,000		11,000		(677,000)	-98.4%
00401 Debt Svc Hbpfa	7,205,000	7,001,317	(7,000,000)	7,203,683		(1,317)	0.0%
00500 Cultural Affairs Fund	169,000	359,820	(365,000)	174,180		5,180	3.1%
00501 CUPA	256,000	274,660	(203,500)	184,840		(71,160)	-27.8%
00502 FireMed Program	3,674,000	8,349,190	(5,785,000)	1,109,810		(2,564,190)	-69.8%
00503 Emerald Cove	2,618,000	1,923,158	(1,107,000)	1,801,842		(816,158)	-31.2%
00504 Refuse Collection Service	86,000	10,479,844	(10,531,500)	137,656		51,656	60.1%
00506 Water	26,207,000	36,527,648	(34,060,500)	23,739,852		(2,467,148)	-9.4%
00507 Water Master Plan	30,336,000	2,537,776	(8,520,000)	36,318,224		5,982,224	19.7%
00509 Refuse Education	119,000	57,000	(58,000)	120,000		1,000	0.8%
00510 Ocean View Estates MHP	1,471,000	241,379	(370,000)	1,599,621		128,621	8.7%
00511 Sewer Service Fund	12,392,000	8,028,585	(9,116,000)	13,479,415		1,087,415	8.8%
00702 Retiree Ins Fund	5,158,000	1,226,000	(1,301,000)	5,233,000		75,000	1.5%
00703 Retirement Supplement	9,180,000	3,536,000	(4,850,000)	10,494,000		1,314,000	14.3%
00707 Employee's Rate Contingency	3,994,000	1,170,000	(1,362,000)	4,186,000		192,000	4.8%
<b>Grand Total(s)</b>	<b>202,609,000</b>	<b>311,274,494</b>	<b>(274,029,473)</b>	<b>169,363,979</b>		<b>(33,245,021)</b>	<b>-16.4%</b>

(1) By design, the amounts budgeted for reserves are not anticipated to be spent.

(2) Grant revenues from carryover projects totalling \$2.8 million was not added to FY 2006/07 revenues. This amount will be received when the projects are completed.

(3) Negative fund balance is recognized in previous audits and will be corrected over time.

**City of Huntington Beach**  
**Ratios of Outstanding Debt by Type**  
**Last Five Fiscal Years**  
**(In Thousands)**

	Fiscal Year Ending September 30,				
	2006	2005	2004	2003	2002
<b>Long-Term Indebtedness</b>					
<b>Governmental Activities:</b>					
Judgement Obligation Bonds	\$ 11,525	\$ 12,500	\$ 12,500		
Public Financing Authority:			-	-	-
Revenue and Lease Revenue Bonds	55,120	58,030	60,840	63,535	66,125
Certificates of Participation	14,885	15,525	16,140	16,730	17,295
Public Facilities Corporation	-	-	-	-	-
Leasehold Mortgage Bonds					
Civic Improvement Corporation:	-	-	-	-	-
Refunding Certificates of Participation	-	-	-	360	415
Redevelopment Agency:					
Tax Allocation Bonds	26,065	27,205	28,305	29,375	30,370
Disposition and Development Agreement	10,083	10,083	10,730	10,549	11,280
Notes Payable	-	116	337	545	1,035
Section 108 Loan	7,235	7,235	7,850	7,630	7,890
Capital Leases Payable	2,422	3,461	4,885	6,420	4,107
Claims Payable	11,120	14,545	11,937	37,191	12,612
Compensated Absences Payable	6,245	9,046	8,037	8,223	8,950
Pension Benefit Obligation	7,640	7,640	8,409	8,342	8,593
<b>Business Activities:</b>					
Emerald Cove Certificates of Participation	-	-	-	-	-
Capital Leases	112	112	183	250	595
Compensated Absences	786	786	710	623	491
	<u><b>\$ 153,238</b></u>	<u><b>\$ 166,284</b></u>	<u><b>\$ 170,863</b></u>	<u><b>\$ 189,773</b></u>	<u><b>\$169,758</b></u>

**City of Huntington Beach**  
**Statement of Direct and**  
**Overlapping Bonded Debt**  
**September 30, 2006**

2005-06 Assessed Valuation \$21,985,619,802 (after deducting \$1,171,434,547) of incremental redevelopment valuation)

**Debt Repaid with Property Taxes (Tax and Assessment Debt):**

	<b>Percent Applicable</b>	<b>Debt Applicable to City</b>
<b>Tax Debt:</b>		
Orange County Teeter Plan Obligations	7.1370%	\$ 8,830,253
Metropolitan Water District	1.5010%	5,847,371
Coast Community College District	30.7070%	108,458,311
Huntington Beach Union High School District	76.7870%	156,675,269
Huntington Beach City School District	97.5950%	29,326,284
Los Alamitos Unified School District Comm Facilities Dist. 1990-1	1.2780%	143,775
City of Huntington Beach Community Facilities Districts	100.0000%	46,510,000
<b>Tax and Assessment Debt</b>		<b>346,961,010</b>

**Other Debt**

**Other Entities:**

Orange County General Fund Obligations	41,644,181
Orange County Pension Obligations	6,415,669
Orange County Board of Education Certificates of Participation	1,414,553
Orange County Transit Authority	88,142
MWDOC Facilities Corporation	1,763,840
Orange County Sanitation District Certificates of Participation	11,717,533
Coast Community College District Certificates of Participation	2,055,834
Huntington Beach Union High School District Certificates of Participation	13,053,790
Los Alamitos Unified School District Certificates of Participation	212,087
Fountain Valley School Districts Certificates of Participation	4,286,134
Huntington Beach City School District Certificates of Participation	10,276,754
Ocean View School District Certificates of Participation	8,587,779
Westminster School District Certificates of Participation	6,299,439
City of Huntington Judgement Obligation Bonds	70,797,910
City of Huntington Reporting Entity Beach General Fund Obligations:	11,525,000
<b>Total Gross and Overlapping Bonded Debt Not Repaid by Property Taxes</b>	<b>190,138,645</b>
Less Self Supporting Debt of MWDOC and OCTA	(1,834,354)
<b>Total Net Direct and Overlapping General Fund Obligation Debt</b>	<b>188,304,291</b>
<b>Gross Combined Total Debt</b>	<b>\$ 535,265,301</b>

**Ratios to 2005-2006 Assessed Valuation**

Total Overlapping Debt and Assessment Debt 1.43%

**Ratios to Adjusted Assessed Valuations**

Combined Direct Debt (\$82,322,910) 0.37%  
Gross Combined Total Debt 2.37%  
Net Combined Total Debt 2.36%

State School Building Aide Repayable \$ 276,895

Source: California Municipal Statistics and City of Huntington Beach Finance Department



# City of Huntington Beach

## Debt Service Chart - All Funds

Debt Service by Business Unit / Object Account / Active Debt Descriptions	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
<b>10040101 Non-Departmental</b>							
88010 Debt Service Expenses				240,000	240,000		
88030 Principal		26,837	203,473			118,061	
88070 Interest		3,002	95,053			3,682	
<b>10040101 Non-Departmental</b>		<b>29,839</b>	<b>298,526</b>	<b>240,000</b>	<b>240,000</b>	<b>121,743</b>	
<b>10040102 City Wide Leases</b>							
88010 Debt Service Expenses							
88030 Principal	1,392,153	1,716,734	1,589,413				
88070 Interest	162,902	255,478	98,711				
<b>10040102 City Wide Leases</b>	<b>1,555,055</b>	<b>1,972,213</b>	<b>1,688,124</b>				
<b>20830301 HBTv3</b>							
88010 Debt Service Expenses							
88030 Principal	25,225						
88070 Interest	4,614						
<b>20830301 HBTv3</b>	<b>29,839</b>						
<b>21270101 Narcotic Forfeiture</b>							
88010 Debt Service Expenses							
88030 Principal	19,018	52,631	6,470				
88070 Interest	722	660	4,539				
<b>21270101 Narcotic Forfeiture</b>	<b>19,740</b>	<b>53,291</b>	<b>11,008</b>				
<b>21470101 Narcotic Forfeiture State</b>							
88010 Debt Service Expenses							
88030 Principal			33,026				
88070 Interest			200				
<b>21470101 Narcotic Forfeiture State</b>			<b>33,225</b>				
<b>21580301 Rehab Loans</b>							
88010 Debt Service Expenses							
88070 Interest					44,343	44,343	
<b>21580301 Rehab Loans</b>					<b>44,343</b>	<b>44,343</b>	
<b>30140101 Non Departmental</b>							
88010 Debt Service Expenses							
88030 Principal	196,231	238,670	238,670				
88070 Interest	42,439						
<b>30140101 Non Departmental</b>	<b>238,670</b>	<b>238,670</b>	<b>238,670</b>				
<b>30187012 City Hall Rehabilitation</b>							
88010 Debt Service Expenses							
88030 Principal	5,717						
<b>30187012 City Hall Rehabilitation</b>	<b>5,717</b>						
<b>31070601 Jail Program</b>							
88010 Debt Service Expenses							
88030 Principal	24,531						
<b>31070601 Jail Program</b>	<b>24,531</b>						
<b>40140101 HBPFA 1997 - Lease Revenue Bonds for Construction of Pier Plaza and Purchase of 800 Mhz System</b>							
88010 Debt Service Expenses							
88030 Principal	3,155,000	575,000	610,000	609,000	609,000	640,000	698,000
88070 Interest	3,745,053	287,270	245,423	257,000	257,000	214,173	281,000
<b>40140101 HBPFA 1997</b>	<b>6,900,053</b>	<b>862,270</b>	<b>855,423</b>	<b>866,000</b>	<b>866,000</b>	<b>854,173</b>	<b>979,000</b>
<b>40140102 HBPFA 2000A - Certificates of Participation for Capital Improvements and defeasance of Emerald Cove COP's.</b>							
88010 Debt Service Expenses							
88030 Principal		590,000	615,000	1,017,000	1,017,000	640,000	1,105,000
88070 Interest		851,746	826,966	436,000	436,000	800,829	473,000
<b>40140102 HBPFA 2000A</b>		<b>1,441,746</b>	<b>1,441,966</b>	<b>1,453,000</b>	<b>1,453,000</b>	<b>1,440,829</b>	<b>1,578,000</b>

# City of Huntington Beach

## Debt Service Chart - All Funds

Debt Service by Business Unit / Object Account / Active Debt Descriptions	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Adopted	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
<b>40140103 HBPFA 2001A - Lease Revenue Bonds for Construction of the Sports Complex and South Beach Phase II</b>							
88010 Debt Service Expenses							
88030 Principal		585,000	605,000	1,397,000	1,397,000	630,000	1,517,000
88070 Interest		1,401,194	1,377,794	599,000	599,000	1,353,594	700
<b>40140103 HBPFA 2001A</b>		<b>1,986,194</b>	<b>1,982,794</b>	<b>1,996,000</b>	<b>1,996,000</b>	<b>1,983,594</b>	<b>1,517,700</b>
<b>40140104 HBPFA 2001B - Lease Revenue Bonds for the Defeasance of Civic Improvement Corporation Certificates</b>							
88010 Debt Service Expenses							
88030 Principal		1,535,000	1,595,000	1,840,000	1,840,000	1,640,000	1,998,000
88070 Interest		1,083,968	1,022,568	789,000	789,000	974,718	857,000
<b>40140104 HBPFA 2001B</b>		<b>2,618,968</b>	<b>2,617,568</b>	<b>2,629,000</b>	<b>2,629,000</b>	<b>2,614,718</b>	<b>2,855,000</b>
<b>40240101 Non Departmental</b>							
88010 Debt Service Expenses							
88030 Principal	120,000	295,000					
88070 Interest	32,733	14,915					
<b>40240101 Non Departmental</b>	<b>152,733</b>	<b>309,915</b>					
<b>40540101 Dbt Svc Grand Coast CFD 2000-1 City is Fiduciary Agent for Debt Service Payments by Grand Coast Developer</b>							
88010 Debt Service Expenses							
88030 Principal		245,000	255,000	1,085,000	265,000	265,000	280,000
88070 Interest	988,608	988,715	979,266	465,000	970,000	968,588	956,663
<b>40540101 Dbt Svc Grand Coast CFD 2000-1</b>	<b>988,608</b>	<b>1,233,715</b>	<b>1,234,266</b>	<b>1,550,000</b>	<b>1,235,000</b>	<b>1,233,588</b>	<b>1,236,663</b>
<b>40640101 Non Departmental - Mello Roos; Developer Paid Debt Service</b>							
88010 Debt Service Expenses							
88030 Principal	75,000	80,000	85,000	139,000	94,000	85,000	85,000
88070 Interest	112,124	97,633	96,195	55,000	95,000	91,576	91,355
<b>40640101 Non Departmental</b>	<b>187,124</b>	<b>177,633</b>	<b>181,195</b>	<b>194,000</b>	<b>189,000</b>	<b>176,576</b>	<b>176,355</b>
<b>40740101 Non Departmental - Redevelopment Agency Debt Service on Related Projects and Improvements</b>							
88010 Debt Service Expenses							
88030 Principal	2,016,293	3,005,954	2,612,363	4,173,000	4,173,000	3,000,902	4,408,000
88050 Interfund Principal General Fu		3,986,541	4,590,942	3,434,450	3,434,450		3,360,000
88070 Interest	1,968,406	1,684,858	1,640,325	710,000	710,000	1,593,476	462,622
<b>40740101 Non Departmental</b>	<b>3,984,700</b>	<b>8,677,352</b>	<b>8,843,631</b>	<b>8,317,450</b>	<b>8,317,450</b>	<b>4,594,378</b>	<b>8,230,622</b>
<b>40780201 RDA 1999 Tax Allocation Bond - Debt Service Related to Redevelopment Sponsored Improvements.</b>							
88010 Debt Service Expenses							
88030 Principal							365,000
88070 Interest							380,000
<b>40780201 RDA 1999 Tax Allocation Bond</b>							<b>745,000</b>
<b>40780202 RDA 2002 Tax Allocation Bond - Debt Service Related to Redevelopment Sponsored Improvements.</b>							
88010 Debt Service Expenses							
88030 Principal							815,000
88070 Interest							798,230
<b>40780202 RDA 2002 Tax Allocation Bond</b>							<b>1,613,230</b>

# City of Huntington Beach

## Debt Service Chart - All Funds

Debt Service by Business Unit / Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2005/06	FY 2005/06	FY 2006/07
Account / Active Debt Descriptions	Actual	Actual	Actual	Adopted	Revised	Actual	Adopted
<b>40840101 Dbt Svc McDonnell CFD 2002-1</b>							
Community Facility District Related to the McDonnell Business Park - Developer Paid							
88010 Debt Service Expenses							
88030 Principal			5,000	238,000	10,000	16,018	15,000
88070 Interest	335,309	298,790	298,772	102,000	300,000	292,572	298,165
<b>40840101 Dbt Svc McDonnell CFD 2002-1</b>	<b>335,309</b>	<b>298,790</b>	<b>303,772</b>	<b>340,000</b>	<b>310,000</b>	<b>308,590</b>	<b>313,165</b>
<b>41040101 Debt Svc Bella Terra - City is Fiduciary Agent for Debt Service Payments by Bella Terra Developer</b>							
88010 Debt Service Expenses							
88030 Principal				980,000	440,000	440,000	450,000
88070 Interest		515,895	1,365,605	420,000	1,370,000	1,365,468	1,353,945
<b>41040101 Debt Svc Bella Terra</b>		<b>515,895</b>	<b>1,365,605</b>	<b>1,400,000</b>	<b>1,810,000</b>	<b>1,805,468</b>	<b>1,803,945</b>
<b>50265403 Ambulance System</b>							
88010 Debt Service Expenses							
88070 Interest	10,217	2,841					
<b>50265403 Ambulance System</b>	<b>10,217</b>	<b>2,841</b>					
<b>50685801 Water Administration</b>							
88010 Debt Service Expenses							
88030 Principal	4,037						
<b>50685801 Water Administration</b>	<b>4,037</b>						
<b>50685804 Water Distribution</b>							
88010 Debt Service Expenses							
88070 Interest	13,702	10,617	7,386				
<b>50685804 Water Distribution</b>	<b>13,702</b>	<b>10,617</b>	<b>7,386</b>				
<b>50785201 Engineering Design/Construct</b>							
88010 Debt Service Expenses							
88030 Principal		1,293,414					
<b>50785201 Engineering Design/Construct</b>		<b>1,293,414</b>					
<b>55570208 Helicopter Replacement</b>							
88010 Debt Service Expenses							
88030 Principal	133,703						
88070 Interest	3,329						
<b>55570208 Helicopter Replacement</b>	<b>137,033</b>						
<b>70135201 BID - Auto</b>							
88010 Debt Service Expenses							
88070 Interest		9,711	26,631			-36,341	
<b>70135201 BID - Auto</b>		<b>9,711</b>	<b>26,631</b>			<b>-36,341</b>	
<b>70180101 BID - Auto</b>							
88010 Debt Service Expenses							
88070 Interest						56,456	
<b>70180101 BID - Auto</b>						<b>56,456</b>	
<b>70740101 2004 Judgement Obligation Bond</b>							
Debt Service Established for Payment of Court Judgment Claims							
88010 Debt Service Expenses							
88030 Principal			255,000	840,000	840,000	720,000	351,000
88070 Interest			368,496	360,000	360,000	419,986	819,000
<b>70740101 2004 Judgement Obligation Bond</b>			<b>623,496</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,139,986</b>	<b>1,170,000</b>
<b>85781502 City Gym/Pool - CDBG Funded</b>							
Debt Service for City Gym and Pool Renovation Project							
88010 Debt Service Expenses							260,283
<b>85781502 City Gym/Pool</b>							<b>260,283</b>

# City of Huntington Beach

## Debt Service Chart - All Funds

Debt Service by Business Unit / Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2005/06	FY 2005/06	FY 2006/07
Account / Active Debt Descriptions	Actual	Actual	Actual	Adopted	Revised	Actual	Adopted
<b>86587026 City Gym/Pool 02/03</b>							
88010 Debt Service Expenses							
88070 Interest	260,261						
<b>86587026 City Gym/Pool 02/03</b>	<b>260,261</b>						
<b>86687026 City Gym/Pool 03/04</b>							
88010 Debt Service Expenses							
88030 Principal		85,000					
88070 Interest		174,560					
<b>86687026 City Gym/Pool 03/04</b>		<b>259,560</b>					
<b>86787026 City Gym/Pool 04/05</b>							
88010 Debt Service Expenses							
88030 Principal			90,000				
88070 Interest			168,482				
<b>86787026 City Gym/Pool 04/05</b>			<b>258,482</b>				
<b>86887026 City Gym/Pool 05/06</b>							
88010 Debt Service Expenses							
88030 Principal				95,000	95,000	95,000	
88070 Interest				162,057	162,057	162,056	
<b>86887026 City Gym/Pool 05/06</b>				<b>257,057</b>	<b>257,057</b>	<b>257,056</b>	
<b>88050151 Circulation System upgrade</b>							
88010 Debt Service Expenses							
88070 Interest			1,909				
<b>88050151 Circulation System upgrade</b>			<b>1,909</b>				
<b>Grand Total(s)</b>	<b>14,847,327</b>	<b>21,992,633</b>	<b>22,013,675</b>	<b>20,442,507</b>	<b>20,546,850</b>	<b>16,595,155</b>	<b>22,478,963</b>

## **CITY OF HUNTINGTON BEACH**

### **GLOSSARY OF TERMS**

Accounting Method – The City of Huntington Beach accounts for its financial position and operations according to generally accepted accounting principles for governmental units prescribed by the Government Account Standards Board (GASB). A fund or account group is an accounting entity with a self-balancing set of accounts to record the financial position and results of operations of a specific governmental activity. The City prepares financial statements on the modified accrual basis for all governmental fund types except for the financial statements of the proprietary fund types that are prepared on the accrual basis.

Accrual Basis – The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ADA – Americans with Disabilities Act. This Federal law requires that public facilities be accessible to individual with physical limitations.

Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligation for specific purposes.

Appropriation Account – A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

Budget – A Plan of financial operation embodying a summary and detail of authorized expenditures for a given period and the proposed means of financing them.

Business Unit – An eight digit accounting reference comprised of the fund, department and program. Expenditures and revenues are budgeted within business units.

Capital Improvement Program – A long-range plan for the development and replacement of long-term assets such as streets, buildings, water and sewer systems.

Capital Outlay – Expenditures which result in the acquisition of assets with an initial cost of at least \$10,000 and an expected life of at least two years.

Debt Service Requirement – The amount required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

Deficit – The excess of liabilities of a fund over its assets.

Department – The basic organizational entity of government that is functionally unique in its delivery of services.

Developer Fees – Adopted fees requiring new development or redevelopment to pay its proportional share of the costs associated with providing the necessary public infrastructure.

Equipment Replacement – Appropriations budgeted for the purchase of rolling stock and movable assets.

Encumbrances – Commitments related to unperformed contracts for goods and services.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private enterprise. Examples of enterprise funds are water and sewer services.

Expenditures – Use of net financial resources.

Fiscal Year – The twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position. The City of Huntington Beach fiscal year is October 1 through September 30.

Fixed Assets – Purchases of physical inventory items that are intended to be held or used for long-term, such as equipment or infrastructure.

Full-time Equivalent Position (FTE) – Staffing collectively based on a 2,080 hour year.

Fund – A fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein which are segregated for the purpose of carrying on specific activities of government functions.

Fund Balance – The excess of the assets of a fund over its liabilities, reserves and carryovers.

GAAP- Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording.

GASB – Governmental Accounting Standards Board. Develops standardized reporting for government entities.

General Fund – The fund used to account for all financial resources except those identified for special purposes. The operating fund of the City that receives unrestricted revenue such as property and sales taxes. The fund used to provide a wide range of public services.

Grants – Contributions, gifts or assets from another government entity to be used or expended for a specified purpose, activity or facility.

Indirect Costs – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure – Facilities that support the daily life and growth of the City, for example roads, water lines, sewers, public buildings and parks.

Internal Service Fund – A fund used for the financing of goods or services provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

Long Term Debt – Debt with a maturity of more than one year after the date of issue.

Mandate – Legislation passed by the state or federal government requiring action or provision of services or programs.

Municipal Bond – A bond issued by a state or local government.

Municipal Code – A compilation of enforceable ordinances adopted by the City Council

NPDES – National Pollution Discharge Elimination System. This Federal regulation sets standards for the quality of storm water discharged into rivers, lakes and oceans.

Object Code – A five digit accounting reference to a specific revenue or expense item. Combines with the business unit to create a revenue or expenditure account number.

Operating Budget – Plan of current non-capital expenditures and the proposed means of financing them.

Operating Expenses – The cost for materials and equipment required for a department to perform its functions.

Operating Revenue – Funds received as income to pay for ongoing operations.

Ordinance – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of the law within the boundaries of the City.

Other Funds – Within this budget document, those funds that are not included as part of the General Fund.

Personal Services – Expenditures for salaries and benefits for employees of the City.

Program Budget – A budget wherein expenditures are based primarily on program of work and the performance of certain functions.

Redevelopment Agency (RDA) - An Entity formed to renovate older areas of the City to increase economic vitality.

Reserve Fund – Designated amount left unbudgeted in the event of an unforeseen need.

Revenue – Sources of income financing the operation of government.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Tax Increment – Property tax that is collected as a result of increased valuation within the RDA.

Tax Rate – The amount of assessment stated in terms of a unit of the tax base.

Transfers – Amounts moved from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance – The portion of an appropriation that is neither expended nor encumbered. The amount of budget still available for future purposes.

User Fees and Charges – A cost paid for a public service or the use of a public facility by the entity benefiting from the service.



**City of Huntington Beach**  
**All Funds Revenue Summary**  
**By Fund**

Fund Number	Fund Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
100	General Fund	105,673,743	141,606,938	157,795,347	162,912,093	160,723,710	171,461,973
101	Special Events	105,048	254,193	243,196	194,300	280,409	254,000
103	Donation Fund	224,129	417,380	298,127	538,150	573,964	150,300
105	Private Project Self Suff	3,662	11,023	17			
106	Interest Allocation	380,266	422,766	78		70,530	
107	Evidence Seizure	10,272	718	586		295	2,500
108	Underground Utilities	1,698	817	171,006	2,400	81,519	9,100
122	Donations Jail	1,328	2,577	4,516	4,500	4,636	4,000
201	Air Quality Fund	228,957	410,896	253,098	229,700	272,364	275,000
202	Pier Plaza Fund	394,053	854,075	55		23,750	
204	Fourth of July Parade	238,353	397,062	357,590	402,700	319,420	406,000
205	Library Service	761,804	1,043,819	918,491	1,064,915	830,221	1,054,500
206	Traffic Impact	940,762	1,037,654	1,918,564	1,052,500	1,314,874	1,025,000
207	Gas Tax Fund	5,405,826	4,432,428	4,145,454	7,218,800	5,966,316	4,900,000
209	Park Acquisition and Developme	2,552,305	1,464,636	2,316,586	983,100	2,546,894	2,370,000
210	Sewer	292,581	283,173	672,729	100,000	321,572	222,000
211	Drainage	93,763	184,019	33,221	50,000	93,111	100,000
212	Narcotics Forfeiture Fed	223,005	6,579	235,823	10,000	682	
213	Measure M Fund	2,280,217	2,441,799	3,032,320	2,295,200	2,679,506	2,300,000
214	Narcotic Forfeiture/State	573,852	160,248	43,348	166,500	39,171	72,000
215	Rehab Loans	597,547	672,555	493,360	215,743	416,752	294,500
216	Property and Evidence		32,926	85	20,000	1,954	7,300
301	Capital Improvement Fund	15,360,883	13,063,142	8,078,588		3,956	
302	Library Development	300,600	363,354	255,082	386,353	318,513	471,000
304	Pier Rebuilding Fund	238,564	351,121	8,667			
305	Rda Cap Project Area	5,943,472	3,909,449	13,480,409	1,069,000	7,749,157	1,115,000
306	Low Income Housing+Inc	2,627,575	2,093,977	2,496,911	2,237,600	3,062,294	3,580,000
307	Holly Seacliffe Fund	19,506	204,970	14,456	11,700	7,953	7,500
308	In Lieu Parking Downtown	64,047	48,135	46,263	177,596	515,464	40,000
309	PFA Capital Project	201,793	167,072				
310	Jail Program	120,471	134,001	179,380	121,500	230,373	182,000
314	Infrastructure Fund			64,512	991,750	1,004,803	
315	Southeast Coastal Project		951	261,049		7,084	
316	Bella Terra		25,060,389	209,339	120,000	142,856	120,000
401	Debt Svc Hbpfa	6,685,613	7,014,924	6,632,444	6,918,850	7,012,600	7,000,000
402	Debt Svc Res Hill	213,976	162,111	2,143	900	53	
405	Dbt Svc Grand Coast CFD 2000+1	66,278	1,285,225	1,559,001	1,337,000	971,141	1,357,000
406	Debt Svc Mello Roos	266,407	304,278	214,131	205,000	222,311	251,000
407	Rda Hb Debt Svc Project Area	47,190,954	10,478,287	13,576,601	16,680,000	16,105,450	14,825,000
408	Debt Svc McDonnell CFD 2002+1	500,595	329,065	286,463	325,000	220,927	330,000
409	Debt Svc Southeast Coastal	732	618,812	181,364	173,700	188,705	174,000
410	Debt Svc Bella Terra		4,168,681	75,094	2,423,781	2,451,007	2,453,000
500	Cultural Affairs Fund	1,541,837	352,617	360,659	343,800	339,597	365,000
501	CUPA	222,193	193,901	117,346	188,865	195,431	203,500
502	FireMed Program	4,028,948	5,651,635	6,227,443	5,650,400	5,978,255	5,785,000
503	Emerald Cove	787,071	815,662	915,278	843,400	1,081,402	1,107,000
504	Refuse Collection Service	9,058,444	10,224,514	10,070,559	10,403,200	10,379,020	10,531,500
505	Systems Fund	67,818	9,328	5,178	4,400	10,780	10,000
506	Water	24,544,685	30,043,377	35,486,876	32,029,700	30,846,339	34,060,500
507	Water Master Plan	7,186,878	8,197,309	7,616,197	7,734,900	9,884,453	8,520,000
508	Wocwb	157,327	264,327	255,790		66,207	32,200
509	Refuse Education	56,993	56,217	56,724	111,832	58,345	58,000
510	Ocean View Estates MHP	265,303	280,476	300,637	335,800	335,062	370,000
511	Sewer Service Fund	10,407,556	9,034,947	8,748,027	9,907,000	8,461,499	9,116,000
701	BID + Auto	127,508	124,612	228,102	340,000	339,012	227,000
702	Retiree Ins Fund	697,860	707,960	1,074,651	1,147,100	1,234,990	1,301,000
703	Retirement Supplement	3,251,921	3,200,953	4,677,699	4,138,900	4,588,714	4,850,000
704	Fire Jpa Fund	542,884	372,536	418,319	338,448	430,072	394,500

**City of Huntington Beach**  
**All Funds Revenue Summary**  
**By Fund**

Fund Number	Fund Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
705	Deferred Compensation	350,685	91,205	301	300	401	1,900
707	Employee's Rate Contingency	21,950,117	12,535,679	679,333	1,168,187	1,220,048	1,362,000
708	Affordable Housing Reimb	1,483	1,194	1,521	1,300	3,161	3,000
709	BID + Hotel/Motel	314,584	23,803	685,084	530,700	594,851	535,000
710	BID + Downtown				60,200	132,425	61,300
711	Parking Structure+Bella Terra				504,079	504,079	550,000
750	B.J.A. 02/03	128,157	6,445	1,620			
751	State Literacy Grant 03/04		61,626				
752	State Literacy Grant 04/05			56,955			
753	Children's Bureau of CA 03/04		11,449	4,974			
754	Children's Bureau of CA 04/05			21,275		2,083	
755	WMD 02/03		40,620	1,847			
756	Traffic Safety Grant 03/04		25,330	359			
757	Domestic Violence 03/04		112,441	46,083			
758	Supp Law Enf Svcs 03/04		299,120	4,010	3,300	3,393	
759	Traffic Safety + Drunk Driving			13,262			
760	Homeland Security 03/04		126,338	92,106		44,031	
761	B.J.A. 03/04		85,167	1,540	1,300	61	
762	Magnolia Oil Incident		46,363	20			
763	Citizen Corp Go Serve 02/03		9,214	9,947			
764	FEMA/EOC			44,675			
765	Sr. Mobility Prog 7/04+6/05		123,060	1,420			
766	ADDI 04/05				28,222		
767	Homeland Security 04/05			107,880			
768	LSTA Global Language 04/05			22,500			
769	Suppl Law Enforce Svc 04/05			295,181	2,800	7,077	
770	Traffic Safety 04/05			110,667		125,095	35,000
771	Board of Corrections 04/05			33,004			
772	B.J.A. 04/05			33,063	300	879	
773	Domestic Violence 04/05		30,023	67,947		10,858	
774	Calif St Library Grant 04/05			7,500			
775	Homeland Sec+UASI 04/05			481,431	11,447	35,952	
776	Used Oil 10th Cycle 04/05			47,201	5,245	213	
777	Sr. Mobility Prog 7/05+6/06			129,646	1,500	2,827	
778	Hazard Mitigation 04/05			100,450		801	
779	State Literacy Grant 05/06			30,000	56,995	23,494	
780	Children's Bureau of CA 05/06			1,805	30,114	25,035	
781	Suppl Law Enforce Svc 05/06				290,389	297,634	
782	Chempacks 05/06				12,000		
783	Domestic Violence 05/06				110,959	82,836	
784	WMD + MMRS 05/06				227,592		65,000
785	Homeland Sec+UASI 05/06				346,126		
786	State Literacy Grant 06/07				54,000	30,000	
787	Sr. Mobility Prog 7/06+6/07					135,497	
788	Justice Assistance Grant 05/06				23,345		
789	AmeriCorps Grant 05/06				73,594	32,843	
790	Firefighters Grant 05/06				81,165	16,233	
791	Gates Grant 06/07				25,500	25,500	
802	Suppl Law Enforce Svc 97/98	68,542					
808	Rapid Response Grant	50,435	18,495	1,552	56,400	3,154	
809	AQMD/AES Grant	264	863	1,038	900	2,641	
810	Blufftop Park	25,882	1,776,821	957		224,136	
812	Growth Management Grant #6	337	1,105	2,546	2,700	68,043	
814	Hes Grant		63,505	403	385,000	8,666	364,500
816	Fema Grant	1,393,196	26,007	37,790	7,000,000	4,134,402	3,000,000
821	F.E.T.S.I.M. Grant	191	626	1,264	800	1,529	
822	WMD + DOJ	84,102	159,206	3,627		5,763	
824	C.L.E.E.P. 1999/00	46,716	675	725	400	2,273	
829	Used Oil 5/6th Cycle	58,111	6,835	2			50,617

# City of Huntington Beach

## All Funds Revenue Summary

### By Fund

Fund Number	Fund Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
830	Cops More 98	92,240	93,292				
835	State Family Literacy 02/03	47,188	40	1,008			
836	State Lit Matching 02/03	25,413		348			
838	Jail Training Grant	12,457	5	2,039	10,140		
839	Fhwa Grant 1999/2000	3,272	10,199	11,424	9,100	59,918	
841	Used Oil 8th Cycle 02/03	80,462	1,382	2,387	1,900		
843	Home Program 95		380,000		380,000		
844	Home Program 96	39	91,200		91,200		
845	Home Program 97	111,486	89,550		89,550		
846	Home Program 98	159,887	95,700		95,700		
847	Home Program 2000	21,140	249,840	12	2,919		
849	Home Program 2001	16,013	197,523	194	216,450		
850	Home Program 2002	55,219	92,521	9,278		10,583	
851	Home Program 2003			16,071		490	
852	Home Program 2004			34,982		24,287	
853	Home Program 2005				823,233	67,681	
854	Home Program 2006						773,895
856	ADDI 06/07						14,083
857	HCD 2006/2007						1,428,837
862	HCD 2000/2001	137,174	242,404	6,066	449,000	715,097	
863	HCD 1999/2000	59,937					
864	HCD 2001/2002	19,695	112,782	1,390			
865	HCD 2002/2003	1,038,000	123,515	6,598		1,344	
866	HCD 2003/2004		1,352,282	336,802		181,296	
867	HCD 2004/2005			1,215,537		363,373	
868	HCD 2005/2006				1,591,169	761,108	
869	Traffic Safety Grant 02/03	117,905	18,915				
870	Supplemental Law Enfrc 02/03	396,861	3,024	3,853	3,300	13,566	
871	Children's Bureau of So Calif	44,963	1,145	19			
872	Sr. Mobility Prog 7/02+6/04	1,642	220,434	423			
873	Octa/Cip Grant	1,616,523	357,522	218,436	4,900	340,654	342,000
874	Domestic Violence 98/99	99,667	550	297			
875	Saav	149,515	124,894	170,851	196,300	86,954	88,000
878	Caltrans Grants	435		249,322	230,000		431,000
880	Library equipment	179,798	184,779	292,668	7,100	11,150	9,000
883	OCSD Grant	1,408,662	2,116	1,744	1,400	89,577	
886	DNA Consortium Grant 00/01	99	334	590	300		
888	Supplemental Law Enfrc 00/01		90,769				
889	Tech Program Grant	158	20,567				
890	T.E.A. Grant	50,332	332		887,000	1,540	880,000
891	Used Oil 7th Cycle 01/02	8,408	6,741				
892	Storm Water Quality	570,086	1,510,457	885,527	395,200	236,131	890,000
893	WMD + DHS 04/05			399,091		909	
894	WMD + DHHS	321	203,598	282,427	227,000	16,528	302,000
895	2000 State Park Bond		580,290				
	Miscellaneous Funds Revenue	15,673,683	-1,088,509	89,741	5,123	1,185,553	
<b>Grand Total</b>		<b>310,401,345</b>	<b>316,480,004</b>	<b>304,538,615</b>	<b>300,972,919</b>	<b>302,981,128</b>	<b>304,932,005</b>

**City of Huntington Beach**  
**All Funds Combined Revenue Detail**  
**By Object Account**

Object	Object Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
<b>PROPERTY TAXES</b>							
40070	Sec Basic Levy	25,269,027	26,311,307	28,633,025	32,025,000	27,661,313	34,400,000
40080	Unsec Basic Levy	1,366,525	1,404,596	1,387,463	1,689,000	1,373,301	1,800,000
40170	Sec Prior Year Prop. Taxes	479,323	451,613	372,143	500,000	382,659	430,000
40180	Unsec Prior Year Prop. Taxes	18,350	16,534	37,735	19,000	22,162	21,000
40310	Sec Supp Roll	1,463,599	1,622,812	2,128,801	1,800,000	1,960,849	2,150,000
40360	Interest Prop. Taxes	39,898	35,335	53,529	40,000	122,351	40,000
40370	Misc Prop. Taxes	152,801	1,491,712	166,338		4,034	
40380	Aircraft Taxes	96	293	38,448		379	
40400	Homeowner Exemption	362,689	414,049	390,391	550,000	341,077	400,000
40410	Utility Unitary Tax	535,904	275,993	510,764	500,000	508,226	525,000
40420	Triple Flip Reimbursemnt		758,713	5,305,884	6,800,000	5,977,287	6,160,000
40430	In-Lieu of VLF		1,016,475	7,848,429	8,377,000	11,106,473	11,800,000
40440	Nuisance Abatement			29,977		25,253	30,000
40450	Emplyee Rtrimt Override			1,216,008	1,400,000	1,456,622	1,830,000
40500	Assessments	1,077,640	2,067,451	2,833,773	5,005,581	4,651,315	4,971,200
40610	Main/Pier Tax Increment	6,065,652	5,802,780	7,930,585	12,180,000	8,019,464	14,750,000
40660	Talbert/Beach Tax Inc	480,916	498,442	580,834		516,470	
40720	Oakview Tax Inc	568,613	554,105	691,700		1,009,678	
40800	Huntington Center Tax Inc	1,542,156	1,626,749	1,634,039		1,784,252	
40900	Yorktown/Lake Tax Inc	441,034	453,063	522,948		441,077	
40950	SE Coastal Tax Increment		612,040	144,933	166,000	104,104	150,000
<b>PROPERTY TAXES</b>		<b>39,864,224</b>	<b>45,413,476</b>	<b>62,458,278</b>	<b>71,051,581</b>	<b>67,468,343</b>	<b>79,457,200</b>
<b>OTHER LOCAL TAXES</b>							
41110	1% Allocation Sales Tax	24,266,926	24,350,111	20,177,298	20,404,000	21,961,157	22,680,000
41120	Public Safety Sales Tax	1,614,736	1,753,529	1,950,606	2,134,000	2,041,735	2,153,000
41130	Measure M Sales Tax	2,129,697	2,171,980	2,218,372	2,200,000	2,446,242	2,200,000
41210	Utility Franchises	2,664,904	3,295,566	3,876,456	3,396,000	2,769,598	3,800,000
41220	Transfer Station Franchises	258,186	247,021	265,305	257,000	249,133	427,000
41230	Pipeline Franchises	66,864	170,602	89,911	65,000	59,453	108,000
41240	Refuse Franchises	380,775	636,891	693,149	679,000	598,288	700,000
41250	Cable TV Franchises	1,815,956	1,961,049	2,093,256	2,100,000	1,626,115	2,200,000
41260	Coca Cola Franchise	300,000	300,000	300,000	300,000	300,000	300,000
41270	Bus Bench Franchise	438,750	263,645	285,353	255,000	191,250	255,000
41310	Water In-Lieu	3,500,764	4,269,875	4,040,461			
41320	Water Master Plan In-Lieu	1,014,668	1,150,003	999,445			
41400	Transient Occupancy Tax	3,464,712	4,490,632	5,465,626	5,589,000	5,948,888	6,095,000
41510	Water Utility Tax	1,413,982	1,678,796	1,657,995	1,800,000	1,488,389	1,900,000
41520	Gas Utility Tax	1,833,377	2,024,968	2,233,786	2,264,000	2,454,034	3,000,000
41530	Telephone utility Tax	6,627,439	7,438,280	7,250,146	7,718,000	6,918,040	7,500,000
41540	Electric Utility Tax	6,891,995	6,580,541	6,941,701	7,200,000	7,992,349	8,000,000
41550	Cable Utility Tax	1,542,894	1,701,625	1,920,773	1,885,000	2,316,702	2,350,000
<b>OTHER LOCAL TAXES</b>		<b>60,226,625</b>	<b>64,485,113</b>	<b>62,459,638</b>	<b>58,246,000</b>	<b>59,361,373</b>	<b>63,668,000</b>
<b>LICENSE AND PERMITS</b>							
42103	Fire Prevention Inspection	145,830	151,245	139,304	145,000	222,021	220,000
42105	Oil Well Taxes Lic	589,780	562,811	541,141	550,000	500,017	510,000
42110	Business Lic	2,121,875	1,845,410	1,884,299	1,900,000	2,024,483	2,300,000
42115	Bicycle Lic	9,115	6,850	8,909	5,000	5,329	
42120	Oil & Methane Inspection	135,785	134,569	59,919	55,000	41,043	20,000
42125	Miscellaneous Lic	21,140	21,960	26,596	21,000	29,603	34,000
42130	Subdivision	20,476	517				
42135	Svcmark	6					
42152	Street and Curb	947	120,000	3,797			
42155	Encroachment Permit	962,721	527,402	836,286	700,000	622,064	700,000
42160	Erosion Control				10,000	250	

**City of Huntington Beach**  
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**By Object Account**

Object	Object Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
42165	Grading Permit	95,904	297,187	216,465	200,000	192,758	200,000
42170	Harbor & Dock Const	3,139	4,027	7,294	10,000	10,773	10,000
42180	Obstruction Permit	26,366	34,340	31,200	25,000	17,652	25,000
42185	Parking Permit	13,803	17,601	21,484	3,500	15,514	1,500
42190	Stock Piling		3,233		3,000	2,711	
42195	Wide/Overweight/Loading	17,425	8,228	12,756	10,000	14,965	15,000
42305	Alarm Permits	117,910	156,469	338,674	130,000	414,293	380,000
42310	Building Permits	1,155,299	1,421,796	1,282,094	1,162,960	1,364,374	1,725,000
42315	Plumbing Permits	198,495	285,377	256,941	258,936	196,498	270,000
42320	Electrical Permits	215,146	275,007	264,139	301,132	262,142	360,000
42325	Mechanical Permits	168,262	251,550	220,256	95,384	135,397	175,000
42335	Swim Pool Permits	80,824	98,848	88,535	123,602	108,724	125,000
42355	Certificate of Occupancy	135,337	133,558	114,862	176,000	133,792	150,000
42410	Planning Commission	170,615	254,999	168,012	218,200	162,411	209,200
42600	Zoning Administrator	121,502	238,753	217,990	127,900	216,940	261,300
42700	Environ Processing	179,642	480,687	424,326	379,000	346,430	373,000
42750	Staff Review	201,460	409,661	293,086	273,000	178,784	176,700
42850	Library	593	266	181		282	
42860	Parking In-Lieu	54,511	38,762	38,729	171,196	211,525	
<b>LICENSE AND PERMITS</b>		<b>6,963,909</b>	<b>7,781,112</b>	<b>7,497,275</b>	<b>7,054,810</b>	<b>7,430,775</b>	<b>8,240,700</b>
<b>FINES AND FORFEITURES</b>							
42905	Court/Traffic Fines	739,437	709,575	774,075	800,000	695,251	800,000
42915	Main Street Lib Fines	2,474	1,098	1,199	7,300	817	2,700
42920	Center Lib Fines	115,272	109,803	98,847	113,000	109,955	110,000
42925	Banning Lib fines	3,404	3,305	2,845	3,000	3,020	3,000
42930	Oakview Lib Fines	2,669	2,385	2,184	2,500	2,462	2,500
42935	Murphy Lib Fines	2,439			1,850		
42940	Parking Fines	2,595,778	3,208,595	3,187,633	3,637,500	3,263,086	3,300,000
42950	Alarm Fines	353,828	306,822	297,739	264,000	213,132	250,000
<b>FINES AND FORFEITURES</b>		<b>3,815,301</b>	<b>4,341,584</b>	<b>4,364,523</b>	<b>4,829,150</b>	<b>4,287,723</b>	<b>4,468,200</b>
<b>USE OF MONEY AND PROP.</b>							
42965	Pooled Cash Interest	3,222,306	2,857,600	4,818,908	2,986,943	7,670,605	7,037,900
42966	Market Adjustments	-577,257	-1,315,640	-1,407,927		504,554	
42970	Restricted Cash Interest	1,174,405	773,813	935,543	580,000	937,513	739,000
42975	Late Charges	329,674	118,205	62,087	500,000	292,244	476,500
42977	Interfund Loans Interest	4,000,000	34,911	127,431		195,315	100,000
42985	Interest Payments	155,948	214,384	129,396	309,400	161,269	340,000
42990	Principal Payments	707,453	625,030	454,873	170,000	330,009	200,000
43010	Def Comp c-84-A	182,025	134				
43020	Def Comp c-87	128,150					
43040	Def Comp c-88-5	33,753					
43045	Def Comp c-89-1	7,382	44,079				
43050	Def Comp c-91	4,821	43,966				
43065	Waterfront Project	257,813	303,636	381,633	392,000	473,179	450,000
43075	Land Lease Income	679,131	816,081	744,958	800,000	930,175	800,000
43085	Bldgs Lease Income	736,886	778,736	888,791	1,100,000	983,306	1,300,000
43095	Beach Concessions	723,417	907,064	1,000,732	960,000	1,103,592	1,150,000
43105	Prop. Equipment Lease		180				
43115	Rooms Rentals	250,415	513,675	593,266	562,170	638,806	626,000
43145	Central Park Concessions	132,191	149,189	139,558	130,000	149,541	150,000
43150	Sport Complex Concessions			3,411	160,000	69,016	75,000
43155	Vending machines	31,025	30,230	30,314	30,000	33,432	32,000
43165	Rentals	452,509	473,009	469,294	227,000	529,896	215,000
43910	City Oil Wells	191,331	211,805	274,144	193,000	305,451	325,000
43920	Other Royalties	40,751	60,456	81,141	50,000	99,689	100,000



**City of Huntington Beach**  
**All Funds Combined Revenue Detail**  
**By Object Account**

Object	Object Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
44010	Parking Lots	1,678,547	2,000,404	2,323,049	2,100,000	2,609,882	2,525,000
44020	Resident Parking Permit			25			
44030	Sunset Vista	37,374	1,700	137,223	200,000	296,761	290,000
44040	Parking Structures	1,040,657	1,078,477	1,120,382	1,046,000	1,178,350	1,235,000
44050	Meters - Business	547,546	582,161	403,781	332,500	434,314	480,000
44060	Meters - Residential	506,838	522,778	482,121	523,700	510,524	526,200
44070	Meters - Recreational	656,583	808,243	821,554	750,000	901,411	900,000
44080	Pier Plaza	698,382	930,677	960,601	930,000	1,126,788	1,100,000
44090	Meters Beach Blvd.	11,754	18,378	15,723	7,600	24,214	15,000
44100	Sport Complex		12,965	61,918	60,000	92,074	87,000
45010	City of FV Jail Bookings		6,764	2,386			
45030	Other Municipalities	143		4,139			
45100	Other Govt Jail Bookings	525				9,881	17,000
45110	PCS Wireless	192,065	166,153	158,447	160,000	173,691	145,000
45120	Admin Cost- Bonds		100,000	91,306		32,875	100,000
<b>USE OF MONEY AND PROP.</b>		<b>18,224,903</b>	<b>13,869,242</b>	<b>16,310,206</b>	<b>15,260,313</b>	<b>22,798,357</b>	<b>21,536,600</b>
<b>REVENUE FROM OTHER AGENCIES</b>							
46110	Tidelands Revenue	146,460	164,785	210,973		243,241	205,000
46120	State Set-Aside 15%	84,447	21,929	3,963		2,343	
46130	Real Prop. Transfer	1,250,640	1,355,274	1,846,241	1,500,000	1,070,341	1,500,000
46140	State Mandated Cost Reimb		9,238	81,732		173,721	75,000
46150	State Public Lib Funds	175,244	88,489	79,896	110,000	78,840	118,000
46160	From State of Cal	3,150,869	4,953,645	2,214,504	1,924,914	3,912,097	3,556,000
46170	Vehicle License Fee	9,128,609	8,158,359	4,319,023	4,894,253	1,318,074	1,410,000
46180	POST Reimbursement	25,452	19,679	49,706	12,000	50,965	70,000
46190	Direct Library Loans	210		561	400	95	500
46320	CDBG Allocations	1,257,442	3,101,906	1,626,007	875,819	641,875	2,216,815
46330	Other Federal	2,116,592	1,789,781	2,592,673	8,459,887	2,694,196	1,911,500
46410	County Payments	2,090,474	2,502,923	2,939,284	2,268,000	2,272,724	2,260,617
46420	Abandoned Vehicles	150,523	146,337	163,116	190,000	68,841	80,000
46430	OCTA	33,403	176,558	210,494	2,800,000	340,654	342,000
46470	Orange County Sanitation Dist	788,117		303,420	534,000	545,919	
46490	Other Governmental Agencies	30,020	17,966	482,682	3,100	12,489	
46510	Gas Tax 2107	1,635,258	1,619,323	1,514,751	3,500,000	1,625,359	3,800,000
46520	Gas Tax 2107.5	145,986	10,000	10,000		10,000	
46530	Gas Tax 2106	827,626	761,027	698,815		744,761	
46540	Gas Tax 2105	1,226,287	1,334,010	1,143,961		1,221,090	
46610	M & O Huntington Beach	133,828	183,917	181,794	80,000	46,451	40,000
46620	M & O Garden Grove	6,236	10,900	10,115			
46630	M & O Seal Beach	21,233	37,122	34,438			
46640	M & O Westmnstr	37,714	65,920	61,169			
46710	AQMD	224,661	244,674	241,784	220,000	238,811	240,000
46740	JPA'S	12,437	14,478	640,612	2,731,000	27,990	15,000
46790	Other Agencies	208,008	144,948	91,573	63,426	108,118	71,500
<b>REVENUE FROM OTHER AGENCIES</b>		<b>24,907,775</b>	<b>26,914,713</b>	<b>21,753,287</b>	<b>30,166,799</b>	<b>17,448,996</b>	<b>17,911,932</b>

**City of Huntington Beach**  
**All Funds Combined Revenue Detail**  
**By Object Account**

Object	Object Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
<b>CHARGES FOR CURRENT SVC</b>							
47110	Residential Tree Replacement	7,466	8,088	9,120	2,000	18,639	3,000
47115	Developer Fee	1,204,951	1,235,557	1,024,792	1,001,053	1,290,361	1,150,000
47120	Engineering and Insp Fee	376,322	517,688	227,277	200,000	128,853	150,000
47125	GIS Survey Fee	16,738	18,357	14,223	20,000	12,855	12,000
47130	Grading Plan Check	236,421	363,098	207,995	300,000	102,221	100,000
47135	Landscape Inspection Fee	30,818	90,202	-4,625	50,000	39,924	40,000
47140	Landscape Plan Check	58,523	39,565	36,360	50,000	46,953	40,000
47145	O.C. Sanitation Collection Fe	65,358	60,966	37,457	10,000	161,214	30,000
47160	Public Impr Plan Check	189,745	306,020	252,834	275,000	263,903	265,000
47165	Recordation Fee	17,841	34,828	22,237	30,000	21,536	30,000
47170	Reinspection Fee	-362			2,000		1,000
47175	Tract Map Review		6,636			2,088	
47180	Traffic Impact Fee	737,864	849,099	1,705,442	900,000	426,964	750,000
47185	Traffic Plan Check Fees					25,571	40,000
47190	Water Quality Inspections		45,523	12,992	10,000	22,083	10,000
47205	Permit Issuance	279,679	267,212	317,772	316,030	322,242	315,000
47210	Plan Review	1,018,168	2,047,966	1,922,045	1,507,231	1,611,451	1,870,000
47250	Permit Extension	7	19	81		800	
47255	Microfilming	76,892	64,317	64,221	50,600	61,603	55,000
47260	SMIP			13,216		-13,035	
47265	Automation Fee			103,544	166,000	186,700	166,000
47270	Unit Lot Fee	682,154		-2,603			
47275	Administrative Citation	71,516	202,800	132,187	12,000	190,363	200,000
47280	Park Sq Ft Fee	55,904	639,542	700,264	450,000	592,035	600,000
47305	Non-Res Library Card Fee	46,794	45,244	44,742	35,000	38,459	35,000
47310	Media Library	216,254	216,416	222,181	220,000	219,091	225,000
47315	Library Reserve	2,238	2,208	1,930	2,300	2,601	2,300
47320	Community Enrichment Fee	99,498	351,064	184,643	268,315	145,848	300,300
47410	Video Productions	2,878	18,185	36,470	20,000	21,222	20,000
47415	Weed Abatement	15,447	30,671	29,098	30,000	12,889	20,000
47420	Sewer Svcs			36,166	28,000	72,520	75,000
47425	Vehicle Body Work	388					
47430	Radio Maintenance	3,632	6,095	4,896	3,000	13,274	10,000
47435	Jail Charges	13,960	19,730	6,797	10,000		
47440	Impounded Veh. Rel. Fee	166,850	353,495	317,870	430,000	439,150	400,000
47445	Research Requests	243,204	98,843	96,329	100,000	89,777	100,000
47450	Performance Bond Reduction	5,400				416	
47455	Maps & Publications	327	699	688		635	750
47460	Pay to Stay/Work Furlough	115,217	134,915	146,745	100,000	198,628	175,000
47465	DOJ/Blood	1,470	2,160	1,740	1,500		
47480	Banners and Pennants				1,500	1,175	1,000
47501	Recreational Fees	2,556,784	2,487,482	2,741,562	2,843,395	2,969,880	2,958,000
47510	Junior Lifeguard	421,086	483,602	526,906	505,000	488,486	556,000
47600	Special Events	191,483	323,807	366,355	260,000	396,824	336,000
47705	Refuse Charges	9,068,851	10,357,433	9,941,036	10,260,200	10,247,325	10,470,000
47710	Water Sales	38,193,891	42,517,966	40,901,559	44,292,000	43,159,356	45,661,500
47810	Fees Billing Svc	3,145,870	4,278,204	4,282,586	4,278,000	4,474,242	4,280,000
47815	Membership	886,991	1,371,555	1,438,300	1,372,800	1,437,461	1,444,000
47850	Ambulance Charges		15	248			
47865	Police Emerg Resp	80,878	46,395	36,032	40,000	10,598	25,000
47870	Fire Emerg Resp	4,256	1,879	9,155	4,000	13,365	10,000
47875	Public Works Emerg Resp					3,394	
47905	Fire Hazmat Response	221,657	198,450	111,169	192,565	188,092	198,000
47910	Public Works	37,359	50,880	38,059	25,000	30,894	25,000
47915	Hazmat Contracts	94					

**City of Huntington Beach**  
**All Funds Combined Revenue Detail**  
**By Object Account**

Object	Object Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
47930	Fire Clearance Inspection			358	5,000	8,234	2,500
47935	Fire Company Inspection	73,404	323,666	283,673	215,000	258,758	245,000
47955	Postage	4,220	3,837	3,374		1,946	2,500
47965	Photocopying	16,011	6,637	3,794	5,000	4,872	8,000
47970	Abandoned Oil Wells	10,263	7,037	16,382	2,000	3,751	5,000
47975	Insurance Subrogation	225,933	1,334	4,292			
47980	Stop Loss Recoveries	104,490					
47985	Payroll Charges	13,962,032	2,320,151	4,671,063	5,022,000	4,953,765	5,551,000
48050	Proprietary Fund Charges	3,138,170	3,346,046	3,336,774		350,000	366,450
48051	Prop Fund Chrg - FireMed				533,144	533,144	558,202
48052	Prop Fund Chrg - Emerald Cove				11,708	11,708	12,258
48053	Prop Fund Chrg - Water				3,909,351	3,909,351	4,165,090
48054	Prop Fund Chrg - WMP				238,259	238,259	249,457
48055	Prop Fund Chrg - Refuse				481,067	481,067	503,677
48056	Prop Fund Chrg - OVE				11,817	11,817	12,372
48057	Prop Fund Chrg - Sewer				826,664	826,664	865,517
<b>CHARGES FOR CURRENT SVC</b>		<b>78,403,285</b>	<b>76,203,580</b>	<b>76,639,800</b>	<b>81,935,499</b>	<b>81,784,258</b>	<b>85,701,873</b>
<b>OTHER REVENUE</b>							
48120	Admissions		61	14,666	6,000	5,640	6,000
48130	Property	923,720	2,164,414	65,360	210,000	196,492	310,000
48210	Coin Telephones	5,388	4,552	4,843	4,500	4,636	4,000
48220	Employee Phone Reimb	5,124	4,079	15,099	5,000	3,905	5,000
48230	Souvineer Sales	67	15	64,997		51,249	
48240	Library Sales	11,791	9,899	9,735	9,500	9,551	10,000
48260	Bus Bench Ads		45,000	45,000	45,000	50,356	51,000
48270	Plans and Specs	13,755	12,487	23,879	1,500	15,466	1,500
48280	Video Sales	86	86	1,520			
48300	Donations	519,630	991,016	446,924	642,000	94,208	750,300
48301	Donations - Comm. Services				155,074	160,110	
48302	Donations - Library				310,099	310,214	
48303	Donations - Police				-12,986	13,231	
48304	Donations - Administration			10,869	81,961	81,961	
48305	Donations - Fire			10,000	4,000	4,000	
48350	Sponsorships	15,610	5,102	68,421	35,200	64,581	
48375	Seacliff Partners		96,328				
48380	Blood Alcohol Reimburse	17,540	450	390			
48385	Prop. Damage Reimb	36,279	77,931	46,669	35,000	99,508	35,000
48390	Mello-Roos Reimbursement		60,000				
48400	Restitution	472	19,768	61,351	25,000	355	
48410	Other Reimbursement	1,361,093	1,238,333	2,800,450	2,320,002	2,740,735	2,552,200
48500	Settlements	32		709,622		138,776	
48505	Gun Range Settlement			75,300		368,928	
48515	Passport fee	82,448	114,648	110,862	125,000	95,246	105,000
48520	Evidence Recovery	31,011					5,000
48530	Newsrack Impounds			12			
48550	Miscellaneous	655,739	-1,973,039	1,147,165	262,000	906,131	1,038,500
48560	Participation Pymts		410,355	12,697,057		6,221,250	
<b>OTHER REVENUE</b>		<b>3,679,784</b>	<b>3,281,484</b>	<b>18,430,191</b>	<b>4,263,850</b>	<b>11,636,529</b>	<b>4,873,500</b>



**City of Huntington Beach**  
**All Funds Combined Revenue Detail**  
**By Object Account**

Object	Object Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
<b>NON-OPERATING REVENUE</b>							
49101	General	9,123,143	155,170		1,481,328	16,027,053	14,145,000
49101	General						3,754,000
49101	General				4,500,000		
49101	General	21,563,596	32,665,349	22,985,325	21,005,470	11,530,439	
49103	Donation Fund	47,046					
49104	Gas Tax Fund	900,000	900,000	900,000	900,000	900,000	900,000
49106	Private Project Self Suff	3,985	11,040				
49300	Proceeds of Long Term Debt	26,070,400	38,257,081	1,102,781			
49350	Prior Period Adjustment	11,656,238	-674,752	1,473,074			
49400	Joint Venture Income	318,240	299,647	567,610	272,995	591,536	275,000
49450	Contributions Received	4,632,892	2,576,164	7,596,632			
<b>NON-OPERATING REVENUE</b>		<b>74,315,540</b>	<b>74,189,699</b>	<b>34,625,422</b>	<b>28,159,793</b>	<b>29,049,028</b>	<b>19,074,000</b>
<b>REVENUES</b>		<b>310,401,345</b>	<b>316,480,004</b>	<b>304,538,618</b>	<b>300,967,795</b>	<b>301,265,381</b>	<b>304,932,005</b>

**City of Huntington Beach**  
**All Funds Expenditure Summary**  
**By Department**

Department	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
Administration	29,457,603	5,824,782	7,653,747	9,192,303	5,562,023	7,526,839
Buidling and Safety	3,044,356	2,938,115	3,291,580	10,766,032	3,706,955	10,191,872
City Attorney	3,290,358	2,877,218	2,403,762	2,968,567	2,351,903	2,778,406
City Council	268,924	280,104	253,934	299,601	266,652	288,885
City Clerk	555,269	712,342	678,663	913,935	823,815	972,851
City Treasurer	1,713,065	1,518,680	1,198,247	1,641,793	1,445,870	1,040,403
Community Services	18,947,881	21,050,698	12,506,973	19,710,732	18,032,578	16,073,508
Economic Development	5,917,245	29,583,369	17,918,489	20,055,597	10,894,011	14,397,061
Finance	22,893,199	5,520,786	4,707,098	8,285,239	6,031,570	9,314,685
Fire	23,433,278	24,503,072	29,712,290	33,351,327	29,858,631	34,613,487
Library Services	5,007,896	4,467,161	5,089,048	6,314,896	5,021,394	5,710,467
Non Departmental Info Systems	3,635,268	5,546,473	5,448,556	8,673,828	6,209,062	8,139,167
Non Departmental	52,472,526	70,095,741	58,237,366	73,810,723	67,849,435	57,222,716
Planning	2,386,350	2,237,142	2,242,785	4,015,526	2,656,796	3,266,414
Police	42,520,326	40,547,770	46,821,564	52,714,609	50,845,820	56,561,198
Public Works	91,060,028	79,078,307	76,870,031	139,786,904	84,057,654	119,901,912
<b>Grand Totals</b>	<b>306,603,572</b>	<b>296,781,760</b>	<b>275,034,133</b>	<b>392,501,612</b>	<b>295,614,169</b>	<b>347,999,871</b>

**City of Huntington Beach**  
**All Funds Expenditure Summary**  
**By Fund**

Fund Number	Fund Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
100	General Fund	130,510,628	131,023,368	149,766,552	178,138,370	164,460,900	181,096,553
101	Special Events			210,927	150,000	164,736	240,000
102	Res Economic Uncertainty						
103	Donation Fund	155,277	245,214	341,106	1,073,116	400,472	100,000
122	Donations Jail			601	5,800	1,942	8,000
201	Air Quality Fund	224,921	287,908	45,311	238,864	46,489	637,000
202	Pier Plaza Fund	492,626	17,384	8,078			
204	Fourth of July Parade	200,408	361,934	375,779	407,140	336,344	399,640
205	Library Service	978,081	1,127,377	1,141,986	1,311,719	1,179,068	1,322,033
206	Traffic Impact	390,730	874,400	545,285	6,211,252	2,820,009	7,784,546
207	Gas Tax Fund	2,510,193	3,460,586	2,724,708	13,671,382	4,831,548	15,092,915
209	Park Acquisition and Developme	738,077	1,713,969	393,731	5,582,673	4,515,776	3,311,358
210	Sewer	484,922	155,686	200,016	15,950	43,758	360,000
211	Drainage	1,288,818	-2				
212	Narcotics Forfeiture Fed	45,214	52,239	11,008			
213	Measure M Fund	2,185,563	1,157,180	3,174,552	6,145,416	4,535,052	2,551,245
214	Narcotic Forfeiture/State		147,118	253,905	562,657	77,629	326,000
215	Rehab Loans	488,257	409,464	394,978	544,343	80,700	700,000
216	Property and Evidence				50,000		
301	Capital Improvement Fund	18,344,527	10,953,512	4,611,487	88,157	56,678	
302	Library Development	404,715	436,777	440,835	657,720	387,183	557,720
303	Mello-Roos 1990-1-Cap Prj		103,223				
304	Pier Rebuilding Fund	881,010					
305	Rda Cap Project Area	3,546,975	10,794,085	1,076,264	9,925,816	9,452,674	11,325,035
306	Low Income Housing-Inc	296,012	4,484,337	535,706	3,634,623	719,194	3,043,272
307	Holly Seacliffe Fund	601,504	127,378	513,138	165,000		21,800
308	In Lieu Parking Downtown		250,000			-83,640	
309	PFA Capital Project	8,214,609	8,830,141				
310	Jail Program	274,261			50,000	5,965	155,000
312	Grand Coast CFD 2000-1	162					
313	McDonnell Ctr CFD 2002-1	4,094,687	814				
314	Infrastructure Fund						1,056,000
315	Southeast Coastal Project	562	69,285	322,812	1,450,818	41,151	677,000
316	Bella Terra		10,519,341	10,402,581	4,000,000	2,578,219	
318	Pacific City CFD				43,000		
401	Debt Svc Hbpfa	6,918,335	6,927,116	6,983,291	6,944,000	6,911,616	7,001,317
402	Debt Svc Res Hill	170,124	328,295	67,175			
405	Dbt Svc Grand Coast CFD 2000-1	997,758	1,311,992	1,243,841	1,251,000	1,242,988	1,250,313
406	Debt Svc Mello Roos	240,234	228,508	229,645	239,000	235,166	194,105
407	Rda Hb Debt Svc Project Area	13,333,352	12,943,218	12,906,090	17,519,348	15,873,616	14,946,752
408	Debt Svc McDonnell CFD 2002-1	640,325	311,601	313,569	342,000	316,625	326,815
409	Debt Svc Southeast Coastal		237,446	69,872	50,000	64,139	
410	Debt Svc Bella Terra		817,693	1,376,868	2,330,079	2,318,215	1,812,345
500	Cultural Affairs Fund	291,214	360,580	371,016	333,811	296,601	359,820
501	CUPA	152,108	213,386	154,103	249,395	175,890	274,660
502	FireMed Program	3,847,836	5,788,497	5,675,896	7,648,971	5,357,330	8,349,190
503	Emerald Cove	750,871	766,745	682,447	1,358,753	825,773	1,923,158
504	Refuse Collection Service	9,537,775	9,653,493	9,755,229	10,458,281	10,196,457	10,479,844
505	Systems Fund				125,000	861	100,000
506	Water	24,415,100	25,952,552	22,933,771	37,123,794	16,064,335	36,527,648
507	Water Master Plan	691,773	4,162,868	5,805,642	17,659,240	9,758,100	2,537,776
508	Wocwb	294,195	102,666	175,980	392,051	233,987	95,600
509	Refuse Education	103,765	19,755	70,509	65,634	51,514	57,000
510	Ocean View Estates MHP	57,525	62,077	119,072	186,114	109,863	241,379
511	Sewer Service Fund	3,654,302	4,017,939	5,923,909	21,724,199	7,940,006	8,028,585
550	Self Insurance Medical	8,542,943	-295	-645			
551	Self Insurance Wkrs Comp	5,211,393	-268				
552	Self Insurance Liability	17,769					
553	Equipment Replacement	301,829	18,939				
555	Narc Forf/Helicopter Rep	137,033					

**City of Huntington Beach**  
**All Funds Expenditure Summary**  
**By Fund**

Fund Number	Fund Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
650	Gen Fixed Assets Acct Grp	13,065,303	15,298,000	10,787,671		9,330,872	
653	Glaag CNOA	41,829	36,999	37,798			
701	BID - Auto	125,704	601,216	135,063	330,000	111,327	150,000
702	Retiree Ins Fund	920,518	672,085	876,502	1,050,000	905,736	1,226,000
703	Retirement Supplement	1,505,036	1,787,485	1,768,526	3,530,000	1,844,309	3,536,000
704	Fire Jpa Fund	399,435	233,925	302,959	985,325	847,554	393,926
707	Employee's Rate Contingency	21,899,366	10,547,676	1,126,284	1,259,126	1,147,532	1,170,000
709	BID - Hotel/Motel	349,034		620,651	587,034	655,892	
710	BID - Downtown			20,100	97,800	95,549	
711	Parking Structure-Bella Terra				504,079	496,940	
750	B.J.A. 02/03		59,492	76,730			
751	State Literacy Grant 03/04	920	60,706				
752	State Literacy Grant 04/05		1,831	55,231			
753	Children's Bureau of CA 03/04	309	18,872	1,973			
754	Children's Bureau of CA 04/05			23,358			
755	WMD 02/03		42,430				
756	Traffic Safety Grant 03/04		25,330	359			
757	Domestic Violence 03/04		157,685	839			
758	Supp Law Enf Svcs 03/04		94,137	68,223	159,347	128,335	13,605
759	Traffic Safety - Drunk Driving		13,231	32			
760	Homeland Security 03/04		79,999	70,200			
761	B.J.A. 03/04			12,353	76,810	75,962	59,399
762	Magnolia Oil Incident		38,787				
763	Citizen Corp Go Serve 02/03				19,161	17,615	
764	FEMA/EOC				43,775	39,355	
765	Sr. Mobility Prog 7/04-6/05		24,330	98,814			
766	ADDI 04/05				28,222		
767	Homeland Security 04/05			107,723			
768	LSTA Global Language 04/05			24,991			
769	Suppl Law Enforce Svc 04/05			42,887	270,464	85,434	174,681
770	Traffic Safety 04/05			139,395	295,000	197,914	35,000
771	Board of Corrections 04/05			33,004			
772	B.J.A. 04/05				33,652	10,594	
773	Domestic Violence 04/05		-12,176	99,288			
774	Calif St Library Grant 04/05			7,500			
775	Homeland Sec-UASI 04/05			483,601	50,639	31,467	
776	Used Oil 10th Cycle 04/05			4,600	47,845	33,079	
777	Sr. Mobility Prog 7/05-6/06			27,502	102,313	97,280	
778	Hazard Mitigation 04/05			22,578	78,672	79,378	
779	State Literacy Grant 05/06			2,623	56,995	51,178	
780	Children's Bureau of CA 05/06			4,666	30,114	25,350	
781	Suppl Law Enforce Svc 05/06				290,389	56,310	295,000
782	Chempacks 05/06				12,000	11,466	
783	Domestic Violence 05/06				110,959	76,617	
784	WMD - MMRS 05/06				227,592	153,838	65,000
785	Homeland Sec-UASI 05/06				346,126	1,539	
786	State Literacy Grant 06/07				54,000	11,261	
787	Sr. Mobility Prog 7/06-6/07				138,862	30,977	108,524
788	Justice Assistance Grant 05/06				23,345		
789	AmeriCorps Grant 05/06				73,594	684	
790	Firefighters Grant 05/06				81,165	5,364	
791	Gates Grant 06/07				25,500		
808	Rapid Response Grant	393	54,990	1,200	20,000		
810	Blufftop Park	2,004,154	1,361			348,737	
814	Hes Grant	35,011	18,014	165,018	385,000	19,693	385,000
816	Fema Grant	638,413	-4		6,995,000	152,619	6,315,121
820	WMD - OES	24,611	2,073				
822	WMD - DOJ	70,471	1,390	169,491			
824	C.L.E.E.P. 1999/00	49,059	58,451		25,000	22,863	
829	Used Oil 5/6th Cycle	25,277		838			50,617

**City of Huntington Beach**  
**All Funds Expenditure Summary**  
**By Fund**

Fund Number	Fund Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
830	Cops More 98	8,824	-33,919				
835	State Family Literacy 02/03	46,367	12,151	397			
836	State Lit Matching 02/03	25,764	-3				
838	Jail Training Grant	12,022			10,140		
839	Fhwa Grant 1999/2000	12,562	-2	22,891	3,069,000	4,585	1,500,000
841	Used Oil 8th Cycle 02/03		5,166	48,877			
843	Home Program 95		380,000		380,000		
844	Home Program 96		91,200		91,200		
845	Home Program 97		89,550		89,550		
846	Home Program 98		95,700		95,700		
847	Home Program 2000	-14	249,842		2,919		
849	Home Program 2001	40,171	195,116		216,450		
850	Home Program 2002	54,852	91,025	-32			
851	Home Program 2003			16,561			
852	Home Program 2004			43,767		5,368	
853	Home Program 2005				905,361	74,999	823,233
854	Home Program 2006					799	773,895
856	ADDI 06/07						14,083
857	HCD 2006/2007					2,598	1,428,837
862	HCD 2000/2001	68,345	38,706	6,064	760,436	548,640	50,000
864	HCD 2001/2002	54,744	102,543	1,341			
865	HCD 2002/2003	1,070,878	46,801	4		5,353	
866	HCD 2003/2004	9,344	1,435,734	378,597	66,935	64,303	
867	HCD 2004/2005		1,911	1,371,112	725,606	636,132	35,000
868	HCD 2005/2006			1,572	1,591,169	953,181	40,000
869	Traffic Safety Grant 02/03	121,463	15,357				
870	Supplemental Law Enfrc 02/03	114,696	141,444	112,818	85,550	35,090	35,798
871	Children's Bureau of So Calif	47,270	4,053				
872	Sr. Mobility Prog 7/02-6/04	135,038	98,428	16,662			
873	Octa/Cip Grant	1,879,697	289,658	1,008,046	1,522,735	256,167	1,273,000
874	Domestic Violence 98/99	-206,708	-247				
875	Saav	131,684	8,400		545,000	365,000	289,000
876	Universal Hiring Grant	-326,547					
878	Caltrans Grants	450	209,229	40,078	480,000		480,000
880	Library equipment			384,349	344,140	82,919	180,726
883	OCSD Grant	1,526,021	-15				
886	DNA Consortium Grant 00/01				21,000		
887	Supplemental Law Enfrc 01/02	411,428					
888	Supplemental Law Enfrc 00/01	84,057					
890	T.E.A. Grant		44,710	3,376	1,767,000	455,708	650,000
891	Used Oil 7th Cycle 01/02	8,305	58,104	52			
892	Storm Water Quality	1,330,469	994,734	715,211	666,011	171,811	890,000
893	WMD - DHS 04/05			310,837	339,322	49,871	
894	WMD - DHHS	127,470	171,596	90,653	157,000	76,098	287,000
895	2000 State Park Bond			580,290			
897	B.J.A. 00/01	69,909	59,793				
898	B.J.A. 01/02		131,280	48,827			
	Miscellaneous Funds Revenue	929,872	7,878	62,585	5,122	391,041	
<b>Grand Total</b>		<b>306,603,574</b>	<b>296,781,759</b>	<b>275,034,132</b>	<b>392,506,737</b>	<b>296,005,212</b>	<b>347,999,869</b>

**City of Huntington Beach**  
**All Funds Combined Expenditure Detail**  
**By Object Account**

Object	Object Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
<b>51000</b>	<b>PERSONAL SERVICES</b>						
51110	Base Salaries	63,175,448	61,807,971	64,556,719	70,281,811	68,550,211	73,977,108
51115	Additional Pay	1,858,513	1,822,986	1,807,690	2,253,207	3,193,867	4,267,510
	Salaries, Permanent	65,033,961	63,630,957	66,364,409	73,279,610	71,744,078	79,855,611
	Salaries, Temporary	4,355,852	3,775,648	4,087,116	5,124,997	4,445,681	5,023,988
53000	Salaries, Overtime				1,148,709		5,084,820
53020	Regular Overtime	4,131,195	4,534,886	6,348,478	3,896,106	6,107,656	604,123
53030	Special Events Overtime					860	
53040	Minimum Staffing Overtime	2,680,998	3,098,133	3,261,581	2,481,441	2,938,313	2,307,665
53090	Other Overtime			14,417		24,750	
	Salaries, Overtime	6,812,193	7,633,019	9,624,476	7,526,256	9,071,579	7,996,608
54000	Termination Pay Outs						
54110	Vacation/Leave Pay Out	1,803,075	1,657,011	1,701,388	1,752,500	2,097,326	1,700,000
54120	Sick Leave Pay Out	359,030	316,942	136,103	500,000	175,191	300,000
	Termination Pay Outs	2,162,105	1,973,952	1,837,491	2,252,500	2,272,517	2,000,000
55000	Benefits				577,490		502,939
55100	CAL PERS	5,688,667	8,123,893	13,319,075	16,947,429	16,918,578	19,526,931
55150	Retirement Supplement	1,743,176	1,742,276	3,555,042	3,874,551	4,025,166	4,498,971
55175	Workers Compensation	5,053,157	2,634,559	4,544,332	5,498,005	3,861,211	5,890,540
55200	Health Insurance	8,023,132	11,032,683	8,073,849	12,464,771	8,745,171	10,033,622
55300	Other Insurances	2,521,381	2,544,189	2,817,955		2,947,650	3,437,655
56010	Deferred Compensation	53,120	49,166	48,037		49,236	53,043
56020	FICA Medicare	780,517	870,378	830,589	26,080	1,082,976	1,032,501
	Benefits	23,863,151	26,997,144	33,188,879	39,388,326	37,629,988	44,976,202
	<b>PERSONAL SERVICES</b>	<b>102,227,262</b>	<b>104,010,720</b>	<b>115,102,371</b>	<b>127,571,689</b>	<b>125,163,843</b>	<b>139,852,409</b>
<b>60000</b>	<b>OPERATING EXPENSES</b>						
61000	Utilities				46,484		111,412
61100	Cable TV				800	535	800
61200	Electricity	4,302,156	3,620,082	3,731,501	4,252,040	3,960,541	4,353,650
61300	Natural Gas	685,297	634,881	851,555	1,011,000	1,120,779	1,308,200
61450	Telephone/Communications	876,580	797,016	845,477	959,212	875,625	1,100,493
61600	Water	962,590	973,299	1,415,502	1,223,000	904,844	1,228,000
	Utilities	6,826,623	6,025,278	6,844,035	7,492,536	6,862,324	8,102,555
62000	Purchased Water					0	
62100	Purchased Water MWDOC	5,238,439	5,974,249	3,902,207	6,201,000	3,556,203	5,426,000
62200	Purchased Water OCWD	3,269,089	3,147,954	4,803,152	4,470,000	6,068,890	5,282,000
	Purchased Water	8,507,528	9,122,203	8,705,359	10,671,000	9,625,093	10,708,000
63000	Equipment and Supplies				1,246,716	0	2,230,600
63025	Audiovisual Supplies	14,366	5,181	57,291	20,829	40,028	1,500
63050	Communication Supplies	16,170	13,049	32,216	14,252	36,960	10,500
63075	Furniture Non-Capital	71,435	19,179	119,001	129,651	221,760	124,583
63100	General Supplies	732,068	773,780	987,943	1,112,870	1,151,007	625,740
63125	Office Supplies	848,896	639,038	659,434	611,318	686,446	310,358
63150	Radio Supplies	4,741	24,845	15,455	1,500	12,877	900
63225	Computer Supplies	522,461	307,793	349,819	873,609	1,154,081	505,571
63295	Postage Deliveries	474,884	402,577	426,610	513,357	536,353	280,700
63445	Fuel	844,945	970,609	1,117,196	1,510,106	1,794,176	1,984,006
64000	Safety Supplies	373,730	409,301	495,034	729,880	643,778	599,255
64100	Film	48,189	31,314	34,052	29,600	16,613	7,050
64110	Agricultural	105,430	51,969	64,777	141,500	56,537	167,000
64115	Microfilm/Doc Imaging	497	75		35,200	79	80,000
64140	Food	113,886	104,690	110,406	129,714	117,299	47,977
64165	Clothing/Uniforms	455,632	430,010	463,198	477,566	620,030	266,579
64190	Vehicle Supplies	120,724	158,782	132,881	153,082	111,309	145,695
64230	Awards and Presentations	83,417	69,461	76,047	39,858	87,327	31,050
64255	Shop Equipment Operating	26,405	38,288	70,709	127,093	94,369	140,320
64280	Signs	72,379	56,271	106,676	123,300	129,207	115,800
64305	Chemicals	55,698	46,333	55,445	86,200	73,330	136,700
64330	Fencing	1,999	5,000	7,000	32,500	1,338	2,600
64355	Building Supplies	174,618	106,610	95,614	244,292	98,037	217,681
64380	Irrigation Supplies	66,701	67,103	61,074	77,000	51,556	81,000
64405	Books/ Subscriptions	707,677	595,537	678,387	855,784	825,468	704,028
64485	Dues and Memberships	190,381	154,801	175,731	177,435	188,920	198,214
64500	Certification	33,188	36,491	27,354	46,670	48,754	49,760
	Equipment and Supplies	6,160,517	5,518,084	6,419,350	9,540,882	8,797,639	9,065,167



**City of Huntington Beach**  
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**By Object Account**

Object	Object Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
64520	Repairs and Maintenance				1,389,450	0	3,198,600
64570	Equipment Repairs, Maint	966,804	1,064,504	1,162,116	1,219,863	1,306,419	450,001
64620	Contracts for Rep and Maint	2,098,499	2,960,011	4,212,012	6,171,223	5,091,438	3,140,920
64670	Traffic Signals Maint	66,857	155,902	180,031	204,964	179,030	160,000
64720	Vehicle Maintenance	536,864	610,223	709,349	708,615	712,217	463,465
64770	Motorcycle Maintenance	35,379	39,257	16,600	62,436	36,786	
64820	Boat Maintenance	17,528	29,454	31,058		23,247	
64870	Computer Maintenance	588,411	785,921	420,808	1,040,780	572,829	783,210
64900	Repair and Demolition		1,500			0	
67400	Other Maintenance	100,344	623,771	677,808	878,801	774,739	688,450
67450	Bldg and Grounds Maint	958,448	1,097,827	1,097,987	1,180,643	1,827,909	948,779
67500	Oil well Maintenance	33,281	95,818	70,109	92,000	38,007	92,000
67550	Pest Control	33,743	19,939	21,477	4,000	28,650	4,000
67600	Block Wall Maintenance	2,314	4,956	10,392		4,691	20,000
67650	Water Maintenance	650,247	608,616	648,258	865,647	769,369	797,632
67735	Radio Maintenance	97,272	71,056	59,963	105,025	56,907	83,975
67740	800 MHZ Maintenance		269,773	224,183	232,300	230,870	228,022
	<b>Repairs and Maintenance</b>	<b>6,185,992</b>	<b>8,438,527</b>	<b>9,542,151</b>	<b>14,155,746</b>	<b>11,653,108</b>	<b>11,059,054</b>
68500	Conferences and Training				498,549	0	508,080
68550	Training	361,114	440,315	566,010	500,098	688,754	434,963
68610	Conferences	125,820	114,002	178,550	229,100	229,569	282,307
68695	Hosted Meetings	15,391	22,170	25,146	20,298	26,047	20,500
	<b>Conferences and Training</b>	<b>502,325</b>	<b>576,487</b>	<b>769,706</b>	<b>1,248,045</b>	<b>944,370</b>	<b>1,245,850</b>
69300	Professional Services				730,676	0	862,517
69305	Graphics Prof Svcs	851	5,239		6,000	0	5,000
69310	Appraiser Prof Svcs			1,750	15,000	7,200	20,000
69315	Info Sys Prof Svcs	203,671	273,242	365,669	837,350	413,981	72,500
69325	Economic Analysis Prof Svcs	114,433	176,435	94,492	152,893	115,262	190,000
69330	Labor Negotiation Prof Svcs	57,097	133,953	121,455	120,963	145,086	125,000
69335	Architectural Services Prof Sv			13,144	26,856	20,959	20,000
69340	Property Mgmt Prof Svcs	5,889	420	8,500	10,000	0	
69345	Auditing Prof Svcs	120,817	96,652	97,822	145,810	85,745	7,600
69360	Medical Prof Svcs	3,463,468	2,216,032	2,052,363	2,821,240	1,588,027	2,372,750
69365	Other Professional Services	8,958,058	6,271,545	4,415,078	10,497,260	4,970,837	4,941,191
69370	Legal Prof Svcs	1,713,452	1,360,823	359,816	693,740	173,830	453,000
69385	Commissions Prof Svcs	1,411	2,522	600	8,000	570	8,000
69390	Personnel Hearings Prof Svcs	242	1,174		16,000	0	181,000
69395	Recruitment Prof Svcs	11,850	3,712	46,048	10,648	10,599	23,000
	<b>Professional Services</b>	<b>14,651,239</b>	<b>10,541,750</b>	<b>7,576,736</b>	<b>16,092,436</b>	<b>7,532,096</b>	<b>9,281,558</b>
69450	Other Contract Services				4,242,295	0	4,953,613
69455	Printing Reproduction Cont Svc	276,478	385,497	336,405	259,298	374,750	206,080
69465	Ambulance Services Cont Svcs	949,923	1,054,888	1,143,089	1,200,500	1,021,283	1,200,500
69470	Security Cont Svcs		256		2,044	2,044	
69475	Emp. Assistance Program Cont S	191,722	106,946			0	66,000
69480	Audiovisual Cont Svcs	68,191		18,960		0	
69485	Microfilm/Doc Image Cont Svcs	31,413	48,724	33,052	50,400	18,841	11,000
69490	Refuse Collection Cont Svcs	8,994,590	9,074,811	9,288,214	9,748,991	9,600,962	9,833,000
69495	Emerald Cove, Salaries Cont Sv	80,394	91,871	63,449		0	
69500	Janitorial Cont Svc	80,445	54,535	68,380	122,000	72,215	123,000
69505	Other Cont Svcs	1,891,359	2,965,197	5,112,024	2,974,990	5,067,955	2,129,904
69510	Animal Control Cont Svcs	435,559	421,802	437,899		29,750	
69515	Royalty Payments Cont Svcs	34,980	35,301	45,691	51,300	55,579	51,300
69520	Advertising Cont Svcs	122,943	107,123	110,688	177,154	116,911	172,204
	<b>Other Contract Services</b>	<b>13,157,998</b>	<b>14,346,951</b>	<b>16,657,852</b>	<b>18,828,971</b>	<b>16,360,290</b>	<b>18,746,601</b>
70000	Rental Expense				101,990	0	921,320
70100	Building Rental				16,500	16,850	
70200	Equipment Rental	175,899	221,496	253,710	255,047	229,166	83,087
70300	Leases	166,021	347,170	117,575	1,646,061	398,106	767,068
	<b>Rental Expense</b>	<b>341,920</b>	<b>568,666</b>	<b>371,285</b>	<b>2,019,598</b>	<b>644,122</b>	<b>1,771,475</b>
72000	Claims Expense					0	1,000,000
72075	Group Medical Claims	6,148,969	5,160,111	186,444		54,675	60,000
72150	Prescriptions Expense	1,283,962	1,073,501			0	
72300	Temp Disab - Perm Employees	106,688	70,479	50,102	225,000	163,842	200,000
72450	Perm Disability Benefits	663,758	792,562	940,086	1,200,000	934,204	1,000,000
72525	Liability	24,910,984	10,545,568	2,604,812	2,003,000	354,585	2,000,000
	<b>Claims Expense</b>	<b>33,114,360</b>	<b>17,642,221</b>	<b>3,781,443</b>	<b>3,428,000</b>	<b>1,507,306</b>	<b>4,260,000</b>

**City of Huntington Beach**  
**All Funds Combined Expenditure Detail**  
**By Object Account**

Object	Object Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
73000	Insurance				25,000	0	25,000
73010	General/Liability Insurance	760,063	1,355,271	1,101,190	1,505,070	544,885	1,205,000
73020	Excess Workers Comp Ins.	239,294	239,254	199,308	400,000	316,044	300,000
73030	Aircraft/ Watercraft Insurance	228,374	200,014	197,047	275,000	177,882	275,000
73040	Property Insurance	885,165	809,273	406,288	1,500,000	981,807	1,000,000
	Insurance	2,112,896	2,603,811	1,903,834	3,705,070	2,020,618	2,805,000
	Pension Payments	1,505,036	1,787,485	1,759,326	3,500,000	1,810,309	3,500,000
74010	Contribution to Private Agency					0	55,000
74020	HB Visitors Conv Bureau					0	609,500
	Contribution to Private Agency					0	664,500
75000	Payments to Other Governments				625,058	0	883,396
75100	Metro Cities JPA	930,992	797,918	832,298	847,031	691,906	
75200	County of Orange	2,368,754	2,528,191	2,777,816	2,765,000	2,686,172	2,070,000
75250	Department of Justice	60,097	30,585	43,915		48,522	
75300	Grants	104,986		22,578	121,276	121,276	
75350	Taxes	84,814	411,558	725,851	137,500	739,901	737,500
75400	WOCWB Expense	57,263	39,272	47,543	1,000	48,251	2,000
	Payments to Other Governments	3,606,906	3,807,522	4,450,000	4,496,865	4,336,028	3,692,896
77000	Interdepartmental Charges				40,000	0	
77100	Equipment Usage			218		0	
77200	Cost-Allocation charges				826,664	0	865,517
77200	Cost-Allocation charges	160,000	160,000	160,000	533,144	0	558,202
77200	Cost-Allocation charges	3,138,152	3,186,033	3,176,774	4,987,112	5,523,529	5,212,674
77200	Cost-Allocation charges				23,525	838,481	24,630
77300	In-Lieu Tax	4,923,773	5,419,878	5,039,907		0	
	Interdepartmental Charges	8,221,925	8,765,911	8,376,899	6,410,445	6,362,010	6,661,023
78000	Expense Allowances				51,850	0	542,737
78100	Expense Allowance	125,980	103,720	106,023	111,798	108,351	
78200	Auto Allowance	170,453	177,844	168,314	146,800	207,645	118,200
78300	Tool Allowance	20,800	18,400	18,400	20,000	18,400	15,200
78400	Uniform Allowances	347,800	317,370	323,550	347,550	328,900	22,550
	Expense Allowances	665,033	617,334	616,287	677,998	663,296	698,687
79000	Other Expenses				169,000	0	48,150
79025	Permit Expense	282,721	474,512	478,256	917,932	770,677	725,930
79050	Cash Over and Short	-494	-2,308	2,778		-934	
79075	Bad Debt Expense	65,063	854,701	-124,013		230,080	
79100	Contingency	924,812	1,731,717	159,390	968,610	236,873	1,222,878
79125	Private Grants	304,622	405,220	126,720	94,222	139,350	150,000
79150	Discounts Lost	-4,370	-4,844	-15,751		-2,525	
79200	Extradition/Background	105	13,712	15,514	4,970	21,961	3,000
79500	CAL-Card – Dispute Charge					-902	
	Other Expenses	1,572,461	3,472,711	642,894	2,154,734	1,394,580	2,149,958
	<b>OPERATING EXPENSES</b>	<b>107,132,758</b>	<b>93,834,943</b>	<b>78,417,156</b>	<b>104,422,327</b>	<b>80,513,189</b>	<b>94,412,324</b>
	<b>80000 CAPITAL EXPENDITURES</b>						
81000	Land Purchase				4,053,000		
81100	Purchase Amount	30,927	8,469,753	132,040	3,726,800	5,942,661	
81200	Relocation Benefits Land Purch			4,340	6,698	66,527	
81300	Other Costs Land Purch	4,500	-5,625	10,900		0	
	Land Purchase	35,427	8,464,128	147,280	7,786,498	6,009,188	
82000	Improvements				5,789,919	0	17,601,113
82100	Water Improvements	6,361,726	4,204,005	5,872,957	23,992,229	10,213,936	7,438,000
82200	Buildings Improvement	7,236,690	18,762,133	12,435,948	10,002,059	3,466,766	2,134,958
82300	Streets Improvement	8,450,585	4,232,316	4,092,767	24,078,988	9,531,603	21,520,000
82500	Drainage Improvement	1,424,319	497,704	606,603	1,451,447	675,516	2,864,000
82600	Sewer Improvement	3,132,850	1,183,220	3,203,500	16,811,959	5,376,524	2,991,000
82700	Traffic Improvement	91,345	152,774	16,780	6,160,022	563,457	3,745,000
82800	Other Improvement	8,332,917	2,526,719	1,373,105	546,987	639,586	7,029,836
82850	Street Lights Improvement			2,844	216,156	4,102	
	Improvements	35,030,432	31,558,871	27,604,504	89,049,766	30,471,490	65,323,907



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Object	Object Description	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
83000	Equipment				1,591,959	0	3,527,542
83100	Equip, Office	65,430	62,058	57,557	9	81,125	
83200	Equip, Furniture	731		23,741	176,938	46,236	104,000
83300	Equip, Medical	7,694	15,343	38,153	465,000	9,551	475,000
83400	Equip, Radio			16,076	100,000	85,875	
83500	Equip, Shop	134,570		41,491	14,301	13,295	
83600	Equip, Safety	128,377	231,337	325,617	79,871	44,371	236,481
83700	Equip, General	824,274	1,091,839	794,381	3,523,135	2,881,045	2,340,127
83800	Equip, Pumps		489,713	105,736	550,379	299,550	720,000
83900	Equip, Communications'	747,169	149,814	52,465	300,200	38,263	1,435
84000	Equip, Info Sys	339,073	64,218	1,508,349	1,193,216	395,139	662,896
84100	Equip, Audiovisual	16,662	16,513	24,322		8,636	
84200	Equip, Parking Meters		68,917		82,364	82,364	
84300	Equip, Water Meters	66,355		11,130	549,245	211,451	360,000
84400	Equip, Traffic Signals	200,646	353,087	184,609	104,567	7,416	1,090,500
	<b>Equipment</b>	<b>2,530,980</b>	<b>2,542,839</b>	<b>3,183,625</b>	<b>8,731,185</b>	<b>4,204,317</b>	<b>9,517,981</b>
85000	Vehicles				165,458	0	895,400
85050	Automobile	431,373	260,965	719,509	805,884	657,151	663,546
85100	Truck	584,415	443,328	1,451,281	1,920,809	811,253	1,365,850
85150	Motorcycle		51,434	99,721		0	
85200	Fire Engine				900,000	855,017	
85250	Aircraft				475,000	350,000	
85350	Other Vehicles	275,501	156,641	355,999	698,504	57,837	957,500
	<b>Vehicles</b>	<b>1,291,289</b>	<b>912,368</b>	<b>2,626,510</b>	<b>4,965,655</b>	<b>2,731,258</b>	<b>3,882,296</b>
86000	Software - Capital				155,600	0	86,640
86100	Purchase Software - Capital	272,289	315,493	423,180	2,727,506	539,973	1,945,658
86200	License Software - Capital	18,816		25,190		0	
	<b>Software - Capital</b>	<b>291,105</b>	<b>315,493</b>	<b>448,370</b>	<b>2,883,106</b>	<b>539,973</b>	<b>2,032,298</b>
	Capitalized PP&E Offset	-8,853,303	-4,663,548	-5,046,288		-9,549,627	
	<b>CAPITAL EXPENDITURES</b>	<b>30,325,930</b>	<b>39,130,151</b>	<b>28,964,002</b>	<b>113,416,209</b>	<b>34,406,599</b>	<b>80,756,482</b>
<b>88000</b>	<b>NON-OPERATING EXPENSES</b>						
88010	Debt Service Expenses				240,000		260,283
88030	Principal	7,166,910	10,324,240	8,798,415	10,780,000	9,379,495	12,087,000
88050	Interfund Principal General Fu		3,986,541	4,590,942	3,434,450	0	3,360,000
88070	Interest	7,680,417	7,681,852	8,624,318	6,092,400	8,460,117	6,771,680
88110	Cost of Issuance	22,992	444,198	73,659		29,913	10,000
88130	Issuance Discount/Premium		305,301			0	
88150	Arbitrage	5,800	11,850	81,418	14,750	5,684	13,567
88160	Payment to Fiscal Agent	298,119		3,450	35,750	7,235	
	<b>Debt Service Expenses</b>	<b>15,174,238</b>	<b>22,753,982</b>	<b>22,172,201</b>	<b>20,597,350</b>	<b>17,882,444</b>	<b>22,502,530</b>
88185	Pass Through Payments				471,450	0	635,000
88190	RDA Pass Through	76,302	382,985	631,164	522,000	1,131,388	
88195	Oakview Pass Thru	49,018				0	
	<b>Pass Through Payments</b>	<b>125,321</b>	<b>382,985</b>	<b>631,164</b>	<b>993,450</b>	<b>1,131,388</b>	<b>635,000</b>
88200	Transfers to Other Funds				143,000	0	967,000
88205	Operating Transfers Out	35,128,620	29,821,254	19,294,383	26,152,787	29,430,736	12,266,407
88501	Quasi External Transactions				2,500,000	0	
	<b>Transfers to Other Funds</b>	<b>35,128,620</b>	<b>29,821,254</b>	<b>19,294,383</b>	<b>28,795,787</b>	<b>29,430,736</b>	<b>13,233,407</b>
	<b>Payroll Charges</b>		<b>-11,761,292</b>	<b>-3,883,239</b>	<b>-5,872,121</b>	<b>-3,795,211</b>	<b>-5,262,282</b>
88700	Depreciation				2,000,000	0	
88710	Normal Depreciation	8,601,854	9,238,021	5,252,703	82,045	0	1,200,000
88730	Infrastructure Depr	7,001,196	7,193,876	7,266,800		7,694,982	
88750	Loss on Sale of Assets	398,140	1,767,654	1,321,613		3,540,195	
	<b>Depreciation</b>	<b>16,001,190</b>	<b>18,199,552</b>	<b>13,841,116</b>	<b>2,082,045</b>	<b>11,235,177</b>	<b>1,200,000</b>
89250	Loans Made	488,257	409,464	394,978	500,000	36,357	670,000
89260	Long Term Emplmnt Incentive			100,000		0	
	<b>Loans Made</b>	<b>488,257</b>	<b>409,464</b>	<b>494,978</b>	<b>500,000</b>	<b>36,357</b>	<b>670,000</b>
	<b>NON-OPERATING EXPENSES</b>	<b>66,917,626</b>	<b>59,805,944</b>	<b>52,550,603</b>	<b>47,096,511</b>	<b>55,920,891</b>	<b>32,978,655</b>
	<b>GRAND TOTALS, EXPENDITURES</b>	<b>306,603,575</b>	<b>296,781,759</b>	<b>275,034,133</b>	<b>392,506,736</b>	<b>296,004,522</b>	<b>347,999,870</b>

# City of Huntington Beach

## General Fund Revenue Detail

### By Object Account

Object	Description	FY 2002/03 ACTUALS	FY 2003/04 ACTUALS	FY 2004/05 ACTUALS	FY 2005/06 REVISED BUDGET	FY 2005/06 ACTUALS	FY 2006/07 REVISED BUDGET
40070	Sec Basic Levy	25,269,027	26,311,256	28,633,025	32,025,000	27,661,313	34,400,000
40080	Unsec Basic Levy	1,366,525	1,404,596	1,387,463	1,689,000	1,373,301	1,800,000
40170	Sec Prior Year Prop. Taxes	479,323	451,613	372,143	500,000	382,659	430,000
40180	Unsec Prior Year Prop. Taxes	18,350	16,534	37,735	19,000	22,162	21,000
40310	Sec Supp Roll	1,463,599	1,622,812	2,128,801	1,800,000	1,960,849	2,150,000
40360	Interest Prop. Taxes	39,898	35,335	53,529	40,000	122,351	40,000
40370	Misc Prop. Taxes	152,801	1,491,712	166,338	0	4,034	0
40380	Aircraft Taxes	96	-293	38,448	0	379	0
40400	Homeowner Exemption	362,689	414,049	390,391	550,000	341,077	400,000
40410	Utility Unitary Tax	535,904	275,993	510,764	500,000	508,226	525,000
40420	Triple Flip Reimbursemnt	0	758,713	5,305,884	6,800,000	5,977,287	6,160,000
40430	In-Lieu of VLF	0	1,016,475	7,848,429	8,377,000	11,106,473	11,800,000
40440	Nuisance Abatement	0	0	29,977	0	25,253	30,000
40450	Employee Rtimnt Override	0	0	1,216,008	1,400,000	1,456,622	1,830,000
40500	Assessments	0	0	0	0	1,183	1,000
<b>PROPERTY TAXES</b>		<b>29,688,213</b>	<b>33,798,795</b>	<b>48,118,935</b>	<b>53,700,000</b>	<b>50,943,166</b>	<b>59,587,000</b>
41110	1% Allocation Sales Tax	24,266,926	24,350,111	20,176,893	20,404,000	21,961,157	22,680,000
41120	Public Safety Sales Tax	1,614,736	1,751,361	1,944,900	2,134,000	2,041,505	2,153,000
41210	Utility Franchises	2,664,904	3,295,566	3,876,456	3,396,000	2,769,598	3,800,000
41220	Transfer Station Franchises	258,186	247,021	265,305	257,000	249,133	427,000
41230	Pipeline Franchises	66,864	170,602	89,911	65,000	59,453	108,000
41240	Refuse Franchises	380,775	636,891	693,149	679,000	598,288	700,000
41250	Cable TV Franchises	1,247,565	1,961,049	2,093,256	2,100,000	1,626,115	2,200,000
41260	Coca Cola Franchise	300,000	300,000	300,000	300,000	300,000	300,000
41270	Bus Bench Franchise	438,750	263,645	285,353	255,000	191,250	255,000
41310	Water In-Lieu	3,500,764	4,269,875	4,040,461	0	0	0
41320	Water Master Plan In-Lieu	1,014,668	1,150,003	999,445	0	0	0
41400	Transient Occupancy Tax	1,972,786	3,171,090	5,464,077	5,589,000	5,948,888	6,095,000
41510	Water Utility Tax	1,413,982	1,678,796	1,657,995	1,800,000	1,488,389	1,900,000
41520	Gas Utility Tax	1,833,377	2,024,968	2,233,786	2,264,000	2,454,034	3,000,000
41530	Telephone utility Tax	6,627,439	7,438,280	7,250,146	7,718,000	6,918,040	7,500,000
41540	Electric Utility Tax	6,891,995	6,580,541	6,941,701	7,200,000	7,992,349	8,000,000
41550	Cable Utility Tax	1,542,894	1,701,625	1,920,773	1,885,000	2,316,702	2,350,000
<b>OTHER LOCAL TAXES</b>		<b>56,036,611</b>	<b>60,991,423</b>	<b>60,233,606</b>	<b>56,046,000</b>	<b>56,914,901</b>	<b>61,468,000</b>
42103	Fire Code Lic	145,830	145,895	139,100	145,000	221,892	220,000
42105	Oil Well Taxes Lic	589,780	562,811	541,141	550,000	500,017	510,000
42110	Business Lic	2,121,875	1,845,410	1,884,299	1,900,000	2,024,483	2,300,000
42115	Bicycle Lic	9,115	6,850	8,909	5,000	5,329	0
42120	Oil Inspection	135,785	134,569	59,919	55,000	41,043	20,000
42125	Miscellaneous Lic	21,140	21,960	26,596	21,000	29,603	34,000
42130	Subdivision	20,476	517	0	0	0	0
42152	Street and Curb	947	120,000	3,797	0	0	0
42155	Encroachment Permit	623,649	527,402	822,504	700,000	620,315	700,000
42160	Erosion Control	0	0	0	10,000	250	0
42165	Grading Permit	95,904	297,187	216,465	200,000	192,758	200,000
42170	Harbor & Dock Const	3,139	4,027	7,294	10,000	10,773	10,000
42180	Obstruction Permit	26,366	34,340	31,200	25,000	17,652	25,000
42185	Parking Permit	13,803	17,601	21,484	3,500	15,514	1,500
42190	Stock Piling	0	3,233	0	3,000	2,711	0
42195	Wide/Overweight/Loading	17,425	8,228	12,756	10,000	14,965	15,000
42305	Alarm Permits	117,910	156,469	338,674	130,000	414,293	380,000
42310	Building Permits	1,152,803	1,420,218	1,280,863	1,162,960	1,361,232	1,725,000
42315	Plumbing Permits	198,495	285,377	256,941	258,936	196,498	270,000
42320	Electrical Permits	215,146	275,007	264,139	301,132	262,142	360,000
42325	Mechanical Permits	168,262	251,550	220,256	95,384	135,397	175,000
42340	Swim Building	57,348	73,252	67,108	93,443	81,512	95,000
42345	Swim Electrical	13,358	13,931	11,709	16,439	15,113	16,000
42350	Swim Plumbing	10,118	11,666	9,718	13,720	12,099	14,000
42355	Certificate of Occupancy	135,337	133,558	114,862	176,000	133,792	150,000
42415	Coastal Development Permit	1,993	13,157	20,262	16,000	2,127	11,100
42420	Conditional Use Permit	63,886	35,861	59,439	35,000	49,776	17,000
42425	Continuance	0	1,168	286	500	0	600
42430	Development Agreement	1,840	1,840	3,767	60,000	0	0
42435	Ent Plan Amend - New Hrg	4,680	-585	17,516	6,000	19,300	4,000
42440	Ent Plan Amend - Dir Rev	0	0	1,948	500	0	2,000
42445	General Plan Amendment	14,175	71,858	8,168	32,000	35,734	70,000
42450	Local Coastal Program	0	14,344	0	7,200	0	7,300

**City of Huntington Beach**  
**General Fund Revenue Detail**  
**By Object Account**

Object	Description	FY 2002/03 ACTUALS	FY 2003/04 ACTUALS	FY 2004/05 ACTUALS	FY 2005/06 REVISED BUDGET	FY 2005/06 ACTUALS	FY 2006/07 REVISED BUDGET
42460	Tentative Tract Map	38,785	66,164	42,008	20,000	13,970	15,000
42465	Variance	3,198	1,599	1,793	3,000	3,319	7,000
42470	Zoning Map Amendment	6,440	18,919	0	38,000	18,512	58,000
42475	Zoning Text Amendment	0	16,566	0	0	8,105	15,200
42480	Planning Commission -Other	-270	11,151	1,971	0	5,913	2,000
42605	Coastal Development Permit	18,522	42,856	47,864	35,000	42,308	44,000
42610	Conditional Use Permit	50,630	111,350	122,201	65,000	113,462	155,000
42615	Continuance	338	206	0	400	808	200
42620	Entitlmt Plan Amendment	2,459	15,377	7,499	4,000	2,737	10,000
42625	Sign Code Exception	4,536	7,700	1,507	1,500	8,136	5,600
42630	Temporary Use Permit	2,324	3,371	1,777	4,000	5,217	3,600
42635	Tentative Parcel Map	22,570	23,964	19,626	6,000	15,472	20,300
42640	Variance	15,951	25,426	16,258	10,000	28,200	19,600
42645	Zoning Admin. - Other	4,172	8,503	1,258	2,000	600	3,000
42705	Environ Assmnt	20,969	119,452	86,802	56,000	68,184	73,000
42710	Environ Impact Report	158,673	361,235	337,525	323,000	278,246	300,000
42755	Add Assign Proc-Add Chnge	7,013	22,981	19,076	10,000	26,798	31,000
42760	CC&R Review	0	3,467	2,958	2,000	4,822	1,000
42765	Certificate of Compliance	1,285	1,223	0	0	493	0
42770	Code Enforcement Fee	29,285	55,271	34,434	40,000	24,278	30,000
42775	Design Review Board	39,247	54,484	29,697	20,000	24,983	31,600
42780	Final Parcel Map	1,608	3,317	2,930	4,000	4,293	1,100
42785	Initial Plan, Zoning and Revi	2,136	5,256	6,906	5,000	3,276	4,300
42790	Limited Sign Permit	7,523	12,699	6,180	5,000	7,252	7,300
42795	Preliminary Plan Review	5,002	1,196	3,025	3,000	4,126	5,000
42800	Temporary Sign Permit	12,612	16,824	14,479	10,000	10,432	12,200
42805	Temporary Sales/Event	16,281	22,171	14,182	10,000	12,338	17,000
42810	Zoning - Flood Verification	56,737	112,656	90,762	100,000	19,985	5,200
42815	Appeals	5,830	16,018	3,885	4,000	0	6,000
42820	Staff Review - Other	16,856	82,098	64,570	60,000	35,708	25,000
42855	Library Svc	593	266	181	0	282	0
42860	Parking In-Lieu	77	33	0	0	0	0
<b>LICENSE AND PERMITS</b>		<b>6,531,965</b>	<b>7,732,499</b>	<b>7,432,476</b>	<b>6,883,614</b>	<b>7,208,576</b>	<b>8,240,700</b>
42905	Court/Traffic Fines	738,813	709,575	774,075	800,000	695,251	800,000
42915	Main Street Lib Finds	2,474	1,098	1,199	7,300	817	2,700
42920	Center Lib Fines	115,272	109,803	98,847	113,000	109,955	110,000
42925	Banning Lib fines	3,404	3,305	2,845	3,000	3,020	3,000
42930	Oakview Lib Fines	2,669	2,385	2,184	2,500	2,462	2,500
42935	Murphy Lib Fines	2,439	0	0	1,850	0	0
42940	Parking Fines	2,595,778	3,208,595	3,187,633	3,637,500	3,263,086	3,300,000
42950	Alarm Fines	353,828	306,822	297,739	264,000	213,132	250,000
<b>FINES AND FORFEITURES</b>		<b>3,814,676</b>	<b>4,341,584</b>	<b>4,364,523</b>	<b>4,829,150</b>	<b>4,287,723</b>	<b>4,468,200</b>
42965	Pooled Cash Interest	272,652	332,838	863,174	550,000	1,384,774	1,350,000
42966	Market Adjustments	-88,645	-134,886	-159,015	0	56,213	0
42970	Restricted Cash Interest	0	232	5,434	0	5,857	0
42975	Late Charges	51,967	73,140	49,776	50,000	164,591	125,000
42977	Interfund Loans Interest	4,000,000	0	0	0	0	0
42985	Interest Payments	0	102	0	0	0	0
43010	Def Comp c-84-A	0	134	0	0	0	0
43075	Land Lease Income	679,131	816,081	744,958	800,000	930,175	800,000
43085	Bldgs Lease Income	0	0	0	0	170	0
43095	Beach Concessions	69,491	907,064	992,065	960,000	1,103,592	1,150,000
43105	Prop. Equipment Lease	0	180	0	0	0	0
43125	Main Street Room Rentals	0	10,968	11,424	10,000	11,922	12,000
43135	Center Room Rentals	47	230	80	0	1,837	3,000
43136	Senior Center Rentals	0	25,930	25,403	30,000	30,018	35,000
43137	City Gym Rentals	0	26,601	25,123	26,000	32,309	26,000
43138	Clubhouse Rentals	2	119,079	141,662	126,170	158,944	160,000
43139	Community Center Rentals	0	82,795	132,073	120,000	152,629	150,000
43145	Central Park Concessions	132,191	149,189	139,558	130,000	149,541	150,000
43150	Sport Complex Concessions	0	0	3,411	160,000	69,016	75,000
43155	Vending machines	31,021	30,230	30,314	30,000	33,432	32,000
43165	Rentals	75,775	84,293	63,352	70,000	64,727	70,000
43910	Oil Well	191,331	211,805	274,144	193,000	305,451	325,000
43920	Other Royalties	40,751	60,456	81,141	50,000	99,689	100,000
44010	Parking Lots	1,678,547	2,000,404	2,323,049	2,100,000	2,609,882	2,525,000

# City of Huntington Beach

## General Fund Revenue Detail

### By Object Account

Object	Description	FY 2002/03 ACTUALS	FY 2003/04 ACTUALS	FY 2004/05 ACTUALS	FY 2005/06 REVISED BUDGET	FY 2005/06 ACTUALS	FY 2006/07 REVISED BUDGET
44020	Resident Parking Permit	0	0	25	0	0	0
44030	Sunset Vista	37,374	1,700	137,223	200,000	296,761	290,000
44040	Parking Structures	1,040,657	1,078,477	1,120,382	1,046,000	1,178,350	1,235,000
44050	Meters - Business	547,546	582,161	403,781	332,500	434,314	480,000
44060	Meters - Residential	506,226	521,367	481,065	522,500	507,858	525,000
44070	Meters - Recreational	656,583	808,243	821,554	750,000	901,411	900,000
44080	Pier Plaza	698,382	930,677	937,501	930,000	1,100,448	1,100,000
44090	Meters Beach Blvd.	11,754	18,378	15,723	7,600	24,214	15,000
44100	Sport Complex	0	12,965	61,918	60,000	92,074	87,000
45010	City of FV Jail Bookings	0	6,764	2,386	0	0	0
45030	Other Municipalities	143	0	4,139	0	0	0
45100	Other Govt Jail Bookings	525	0	0	0	9,881	17,000
45110	PCS Wireless	192,065	166,153	158,447	160,000	173,691	145,000
<b>USE OF MONEY AND PROP.</b>		<b>10,825,516</b>	<b>8,923,749</b>	<b>9,891,264</b>	<b>9,413,770</b>	<b>12,083,771</b>	<b>11,882,000</b>
46110	Tidelands Revenue	146,460	164,785	203,547	0	243,241	205,000
46120	State Set-Aside 15%	0	-3,547	0	0	0	0
46130	Real Prop. Transfer	1,250,640	1,355,274	1,846,241	1,500,000	1,070,341	1,500,000
46140	State Mandated Cost Reimb	0	-9,238	81,732	0	173,721	75,000
46150	State Public Lib Funds	175,244	88,489	79,896	110,000	78,840	118,000
46160	From State of Cal	73,637	130,288	15,962	0	35,806	50,000
46170	Vehicle License Fee	9,128,609	8,158,359	4,319,023	4,882,806	1,306,627	1,410,000
46180	POST Reimbursement	25,452	19,679	49,706	12,000	50,965	70,000
46190	Direct Library Loans	210	0	561	400	95	500
46320	CDBG Allocations	0	0	0	0	4,997	0
46330	Other Federal	29,660	63,798	85,064	475,000	169,755	300,000
46410	County Payments	28,863	94,879	94,840	2,268,000	2,137,644	2,210,000
46420	Abandoned Vehicles	0	26,695	0	0	0	0
46470	Orange County Sanitation Dist	-2,622	0	0	0	0	0
46490	Other Governmental Agencies	6,889	5,656	0	3,100	0	0
46720	Subvention	0	-760	0	0	0	0
46730	Grants	0	13,304	0	0	0	0
46760	Other	12,437	14,478	7,315	8,000	27,990	15,000
46800	Fountain Valley	5,378	18,375	15,942	4,973	1,722	0
46860	City of Newport Beach	0	0	0	0	6,670	0
46870	Other	4,700	5,760	8,000	8,000	0	10,000
<b>REVENUE FROM OTHER AGENCIES</b>		<b>10,885,557</b>	<b>10,146,274</b>	<b>6,807,830</b>	<b>9,272,279</b>	<b>5,308,412</b>	<b>5,963,500</b>
47110	Residential Tree Replacement	7,466	8,088	9,120	2,000	18,639	3,000
47115	Developer Fee	98,274	41,239	64,777	0	27,257	0
47120	Engineering and Insp Fee	192,111	335,901	122,312	200,000	84,404	50,000
47125	GIS Survey Fee	0	17,436	14,223	20,000	12,855	12,000
47130	Grading Plan Check	236,421	363,098	207,995	300,000	102,221	100,000
47135	Landscape Inspection Fee	30,818	90,202	-4,625	50,000	39,924	40,000
47140	Landscape Plan Check	58,523	39,565	36,360	50,000	46,953	40,000
47150	Commercial Sanitation	656	-656	0	0	0	0
47155	Residential Sanitation	13,258	25,798	12,211	10,000	39,298	30,000
47160	Public Impr Plan Check	178,630	293,346	236,723	275,000	252,028	250,000
47165	Recordation Fee	0	33,096	22,237	30,000	21,536	30,000
47170	Reinspection Fee	-362	0	0	2,000	0	1,000
47175	Tract Map Review	0	6,636	0	0	2,088	0
47185	Traffic Plan Check Fees	0	0	0	0	25,571	40,000
47190	Water Quality Inspections	0	45,523	12,992	10,000	22,083	10,000
47205	Permit Issuance	279,679	267,212	241,262	316,030	267,402	315,000
47215	Building Plan Review	688,606	1,134,184	961,116	769,321	753,575	775,000
47220	Plumbing Plan Review	25,649	61,872	90,948	71,966	64,869	90,000
47225	Electrical Plan Review	54,285	101,142	132,906	103,332	141,574	172,000
47230	Mechanical Plan Review	44,302	92,657	85,929	42,612	53,669	83,000
47240	Planning Review	204,898	658,413	651,145	520,000	597,764	750,000
47250	Permit Extension	7	19	81	0	0	0
47255	Microfilming	76,892	64,317	64,221	50,600	61,603	55,000
47260	SMIP	0	0	13,216	0	-13,035	0
47265	Automation Fee	0	0	103,544	166,000	186,700	166,000
47275	Administrative Citation	71,516	202,800	132,187	12,000	190,363	200,000
47305	Non-Res Library Card Fee	46,794	44,520	44,277	35,000	37,795	35,000
47310	Media Library	1,675	-1,098	-140	0	10	0
47315	Library Reserve	2,238	2,208	1,930	2,300	2,601	2,300
47320	Community Enrichment Fee	0	0	-162	0	0	0

**City of Huntington Beach**  
**General Fund Revenue Detail**  
**By Object Account**

Object	Description	FY 2002/03 ACTUALS	FY 2003/04 ACTUALS	FY 2004/05 ACTUALS	FY 2005/06 REVISED BUDGET	FY 2005/06 ACTUALS	FY 2006/07 REVISED BUDGET
47410	Video Productions	0	70	928	0	0	0
47415	Weed Abatement	15,447	30,671	29,098	30,000	12,889	20,000
47420	Sewer Svcs	0	0	36,166	28,000	72,520	75,000
47425	Vehicle Body Work	388	0	0	0	0	0
47430	Radio Maintenance	3,632	6,095	4,896	3,000	13,274	10,000
47435	Jail Charges	13,960	19,730	6,797	10,000	0	0
47440	Impounded Veh. Rel. Fee	166,850	353,495	317,870	430,000	439,150	400,000
47445	Research Requests	243,204	98,843	96,329	100,000	89,777	100,000
47450	Performance Bond Reduction	525	0	0	0	416	0
47455	Maps & Publications	327	699	688	0	635	750
47480	Banners and Pennants	0	0	0	1,500	1,175	1,000
47501	Recreational Fees	2,422,408	2,371,989	2,616,837	2,738,395	2,859,635	2,850,000
47510	Junior Lifeguard	421,086	483,602	526,517	505,000	488,486	556,000
47600	Special Events	91,929	48,790	35,263	50,000	71,639	70,000
47735	Setup Charges	114,625	27,394	88,029	70,000	79,479	80,000
47850	Ambulance Charges	0	15	248	0	0	0
47865	Police Emerg Resp	80,878	46,395	36,032	40,000	10,598	25,000
47870	Fire Emerg Resp	4,067	1,879	9,155	4,000	13,365	10,000
47875	Public Works Emerg Resp	0	0	0	0	3,394	0
47905	Fire	10,745	13,936	6,707	8,000	8,073	8,000
47910	Public Works	37,359	50,880	38,059	25,000	30,894	25,000
47915	Hazmat Contracts	94	0	0	0	0	0
47930	Fire Clearance Inspection	0	0	358	5,000	8,234	2,500
47935	Fire Company Inspection	73,404	323,666	283,673	215,000	258,758	245,000
47955	Postage	4,220	3,837	3,374	0	1,946	2,500
47965	Photocopying	16,011	6,637	3,794	5,000	4,872	8,000
47970	Abandoned Oil Wells	10,263	7,037	16,382	2,000	3,751	5,000
47975	Insurance Subrogation	2,106	1,194	4,292	0	0	0
47996	Retiree Subsidized	0	-5,754	779	0	0	0
48050	Proprietary Fund Charges	3,138,170	3,346,033	3,336,774	0	350,000	406,450
48051	Prop Fund Chrg - FireMed	0	0	0	533,144	533,144	558,202
48052	Prop Fund Chrg - Emerald Cove	0	0	0	11,708	11,708	12,258
48053	Prop Fund Chrg - Water	0	0	0	3,909,351	3,909,351	4,165,090
48054	Prop Fund Chrg - WMP	0	0	0	238,259	238,259	249,457
48055	Prop Fund Chrg - Refuse	0	0	0	481,067	481,067	503,677
48056	Prop Fund Chrg - OVE	0	0	0	11,817	11,817	12,372
48057	Prop Fund Chrg - Sewer	0	0	0	826,664	826,664	865,517
<b>CHARGES FOR CURRENT SVC</b>		<b>9,184,034</b>	<b>11,164,650</b>	<b>10,755,829</b>	<b>13,320,066</b>	<b>13,874,713</b>	<b>14,516,073</b>
48120	Admissions	0	0	0	0	30	0
48140	Equipment Sales	22,013	33,095	18,676	0	83,848	100,000
48145	Fixed Asset Sales	54,754	39,001	41,570	100,000	100,395	100,000
48210	Coin Telephones	1,156	162	327	0	0	0
48220	Employee Phone Reimb	5,124	4,079	15,099	5,000	3,905	5,000
48230	Souvineer Sales	55	15	3	0	65	0
48245	Records and Cassettes	267	115	874	0	211	0
48250	Lost Books	11,524	9,784	8,861	9,500	9,339	10,000
48260	Bus Bench Ads	0	45,000	45,000	45,000	50,356	51,000
48270	Plans and Specs	1,406	1,448	1,714	1,500	1,833	1,500
48300	Donations	1,375	290	235	15,000	275	0
48350	Sponsorships	250	1,022	0	30,000	6,000	0
48375	Seacliff Partners	0	40	0	0	0	0
48380	Blood Alcohol Reimburse	17,540	450	390	0	0	0
48385	Prop. Damage Reimb	13,113	58,611	38,879	15,000	73,284	35,000
48390	Mello-Roos Reimbursement	0	60,000	0	0	0	0
48400	Restitution	472	19,768	61,351	25,000	355	0
48410	Other Reimbursement	473,487	116,876	1,926,921	1,700,000	1,328,637	110,000
48500	Settlements	32	0	709,622	0	138,776	0
48515	Passport fee	82,448	114,648	110,862	125,000	95,246	105,000
48520	Evidence Recovery	31,011	0	0	0	0	5,000
48530	Newsrack Impounds	0	0	12	0	0	0
48550	Miscellaneous	529,767	-866,840	120,318	100,000	544,718	200,000
<b>OTHER REVENUE</b>		<b>1,245,792</b>	<b>-362,438</b>	<b>3,100,714</b>	<b>2,171,000</b>	<b>2,437,272</b>	<b>722,500</b>



# City of Huntington Beach

## General Fund Revenue Detail

### By Object Account

Object	Description	FY 2002/03 ACTUALS	FY 2003/04 ACTUALS	FY 2004/05 ACTUALS	FY 2005/06 REVISED BUDGET	FY 2005/06 ACTUALS	FY 2006/07 REVISED BUDGET
49101	General	3,443,777	4,798,157	5,578,656	6,376,214	6,498,620	4,674,000
49103	Donation Fund	2,465	0	0	0	0	0
49104	Gas Tax Fund	900,000	900,000	900,000	900,000	900,000	0
49300	Proceeds of Long Term Debt	116,167	0	341,968	0	0	0
49350	Prior Period Adjustment	-27,001,033	-827,753	0	0	0	0
49400	Joint Venture Income	0	0	269,546	0	266,556	0
49990	P/Y Revenue Refund	0	0	0	0	-25,724	0
<b>NON-OPERATING REVENUE</b>		<b>-22,538,623</b>	<b>4,870,404</b>	<b>7,090,170</b>	<b>7,276,214</b>	<b>7,639,452</b>	<b>4,674,000</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>105,673,743</b>	<b>141,606,938</b>	<b>157,795,347</b>	<b>162,912,093</b>	<b>160,697,986</b>	<b>171,521,973</b>

**City of Huntington Beach**  
**General Fund Expenditure Summary**  
**By Department**

Department	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Revised	FY 2005/06 Actual	FY 2006/07 Adopted
Administration	7,145,639	5,142,604	7,313,449	9,041,590	5,498,892	7,526,839
Building and Safety	2,566,513	2,829,818	3,259,375	3,745,831	3,538,827	3,876,751
City Attorney	2,837,218	2,771,391	2,325,883	2,700,928	2,310,964	2,628,406
City Council	268,924	280,104	253,934	299,601	266,652	288,885
City Clerk	555,269	712,342	678,663	913,935	823,815	972,851
City Treasurer	1,357,831	1,518,680	1,547,002	1,641,793	1,445,870	1,040,403
Community Services	9,311,474	10,350,467	10,727,283	12,552,029	12,456,085	12,859,166
Economic Development	1,088,802	842,304	776,061	1,324,708	1,119,122	1,545,939
Finance	2,492,888	2,317,740	2,500,877	3,555,239	3,317,866	4,402,685
Fire	18,658,671	18,814,052	22,132,932	22,911,193	22,948,232	25,193,094
Library Services	3,653,111	2,958,184	3,124,651	3,611,473	3,356,159	3,831,988
Non Departmental Info Systems	2,911,270	5,116,748	5,017,518	6,930,803	6,178,920	6,493,509
Non Departmental	17,573,441	20,772,269	25,097,930	34,212,592	29,912,775	31,611,699
Planning	2,386,350	2,237,142	2,242,785	4,015,526	2,656,796	3,266,414
Police	40,888,941	39,553,490	45,355,121	49,820,399	49,669,620	55,147,915
Public Works	16,814,285	14,806,035	17,413,089	20,860,727	18,960,304	20,410,011
<b>Grand Total</b>	<b>130,510,627</b>	<b>131,023,370</b>	<b>149,766,553</b>	<b>178,138,367</b>	<b>164,460,899</b>	<b>181,096,555</b>

**City of Huntington Beach**  
**General Fund Expenditure Detail**  
**By Object Account**

Object	Description	FY 2002/03 Actuals	FY 2003/04 Actuals	FY 2004/05 Actuals	FY 2005/06 Revised	FY 2005/06 Actuals	FY 2006/07 Adopted
<b>PERSONAL SERVICES</b>							
51100	Salaries, Permanent				(49,714)		541,010
51110	Base Salaries	55,749,620	53,322,446	56,417,307	61,397,687	60,376,863	64,681,153
51115	Additional Pay				1,883,704		110,000
51130	Bilingual Pay	178,505	176,189	189,938	2,904	199,061	221,754
51140	Tiller Pay	6,023	5,988	3,364		3,757	
51150	Shorthand Pay	9,581	8,417	8,432	1,451	7,662	1,200
51160	Education Incentive Pay	673,393	596,991	566,870	180,000	904,381	755,966
51170	Holiday Pay	945,023	946,979	965,257		1,046,993	1,207,230
51270	Other Pay		1		110,000	959,742	1,838,543
51115	Additional Pay	1,812,524	1,734,566	1,733,860	2,178,059	3,121,595	4,134,693
<b>51100</b>	<b>Salaries, Permanent</b>	<b>57,562,144</b>	<b>55,057,013</b>	<b>58,151,167</b>	<b>63,526,032</b>	<b>63,498,458</b>	<b>69,356,856</b>
<b>52000</b>	<b>Salaries, Temporary</b>	<b>3,759,986</b>	<b>3,190,590</b>	<b>3,465,805</b>	<b>4,120,743</b>	<b>3,822,382</b>	<b>4,335,914</b>
53000	Salaries, Overtime				563,670		4,512,870
53020	Regular Overtime	3,682,761	4,028,553	5,297,562	3,613,780	5,365,969	499,123
53040	Minimum Staffing Overtime	2,476,776	2,910,948	2,925,638	2,290,776	2,713,790	2,102,000
53090	Other Overtime			14,417		24,750	
<b>53000</b>	<b>Salaries, Overtime</b>	<b>6,159,537</b>	<b>6,939,501</b>	<b>8,237,617</b>	<b>6,468,226</b>	<b>8,104,509</b>	<b>7,113,993</b>
54110	Vacation/Leave Pay Out	1,621,750	1,491,624	1,569,503	1,752,500	2,097,326	1,700,000
54120	Sick Leave Pay Out	353,961	297,574	131,621	500,000	175,191	300,000
<b>54000</b>	<b>Termination Pay Outs</b>	<b>1,975,711</b>	<b>1,789,199</b>	<b>1,701,124</b>	<b>2,252,500</b>	<b>2,272,517</b>	<b>2,000,000</b>
55000	Benefits				300,691		205,892
55100	CAL PERS				15,539,354		17,700,075
55110	CAL PERS Employer Cost	581,515	3,642,286	8,314,820		11,173,837	138,837
55120	CAL PERS Employee Cost	4,517,479	3,708,994	4,018,462		4,391,222	
55150	Retirement Supplement	1,530,679	1,506,574	3,109,362	3,410,163	3,552,827	3,949,706
55175	Workers Compensation	4,585,351	2,327,600	4,086,581	4,755,967	3,502,875	5,310,375
55200	Health Insurance				9,955,365		7,625,125
55250	Health-Net	1,692,978	1,346,421				
55255	Kaiser		54,844	150,176		252,860	
55260	Blue Shield	0	1,365,600	3,819,641	0	4,298,679	0
55265	PERS Med	0	611,914	2,063,475	0	2,112,707	0
55275	City Plan Medical Ins	4,563,494	5,629,888				
55280	Waived Medical Insurance			189,744		173,255	
55325	Unemployment Insurance	75,614	165,757	93,320		95,650	
55350	Vision Care	184,203	193,480	188,480		197,717	210,434
55375	Disability	489,537	429,764	424,021		416,966	631,369
55400	Dental Insurance	791,381	763,745	766,279		867,494	954,989
55425	Retiree Medical	521,936	534,126	830,485		910,103	988,107
55450	Life Insurance	115,589	110,921	138,153		88,012	188,084
56010	Deferred Compensation	40,492	36,377	35,989		38,067	40,837
56020	FICA Medicare	678,397	741,188	713,652	24,762	951,967	901,006
<b>55000</b>	<b>Benefits</b>	<b>20,368,646</b>	<b>23,169,479</b>	<b>28,942,631</b>	<b>33,986,302</b>	<b>33,024,248</b>	<b>38,844,837</b>
<b>PERSONAL SERVICES</b>							
		<b>89,826,023</b>	<b>90,145,782</b>	<b>100,498,345</b>	<b>110,353,802</b>	<b>110,722,114</b>	<b>121,651,600</b>
<b>OPERATING EXPENSES</b>							
61000	Utilities				7,000		82,300
61200	Electricity	3,215,033	3,152,072	3,204,517	3,500,640	3,418,279	3,501,600
61300	Natural Gas	203,990	196,983	302,982	400,000	315,004	400,000
61460	Telephone	499,504	549,911	626,575	614,450	580,894	629,300
61475	Pagers	32,326	28,446	24,726	26,840	21,789	25,000
61500	Telemeter	52			12,000	781	
61550	Cellular Phones	174,997	169,879	180,549	213,982	221,910	337,904
61560	Internet Access	21,743	22,630		35,040	35,552	50,800
61450	Telephone/Communications	728,622	770,866	831,850	902,312	860,925	1,043,004
61600	Water	891,243	925,054	1,390,502	1,200,000	904,844	1,200,000
<b>61000</b>	<b>Utilities</b>	<b>5,038,888</b>	<b>5,044,975</b>	<b>5,729,851</b>	<b>6,009,952</b>	<b>5,499,052</b>	<b>6,226,904</b>
62200	Purchased Water OCWD	6,019					
<b>62000</b>	<b>Purchased Water</b>	<b>6,019</b>					



**City of Huntington Beach**  
**General Fund Expenditure Detail**  
**By Object Account**

Object	Description	FY 2002/03 Actuals	FY 2003/04 Actuals	FY 2004/05 Actuals	FY 2005/06 Revised	FY 2005/06 Actuals	FY 2006/07 Adopted
63000	Equipment and Supplies				665,427		1,799,598
63025	Audiovisual Supplies	7,864	5,128	46,313	20,829	27,349	1,500
63050	Communication Supplies	13,374	11,410	14,860	14,252	36,960	10,500
63075	Furniture Non-Capital	26,083	15,218	115,443	110,285	181,202	92,683
63100	General Supplies	430,275	538,788	693,949	518,359	789,719	436,516
63125	Office Supplies	590,278	477,565	542,160	464,048	558,943	205,656
63150	Radio Supplies	4,741	24,324	15,455	1,500	12,877	900
63225	Computer Supplies				41,680		30,500
63230	Software	186,541	132,580	79,594	270,968	256,535	119,503
63235	Computer Hardware	50,765	60,764	136,865	75,808	461,667	98,068
63240	Printer, Scanners	2,151	15,896	10,802	8,500	29,365	15,400
63245	Computer Supplies	69,036	56,958	76,748	116,270	133,815	69,500
63295	Postage Deliveries				447,200		220,400
63345	USPS Charges	425,058	307,053	215,483	28,557	275,880	6,800
63395	Private Delivery Services	35,321	57,900	184,205	1,000	225,725	1,900
63445	Fuel						500
63495	Gasoline	659,268	949,502	980,933	1,500,500	1,749,246	1,875,000
63545	Other Fuel	168,305	20,985	134,118	3,000	44,930	100,000
64000	Safety Supplies				50,276		
64005	Medical Safety Supplies	50,209	50,965	92,913	87,125	193,860	77,925
64010	Ammunition				32,638	41,889	
64015	Hazmat	51,954	75,066	86,589	87,742	75,131	92,130
64100	Film	47,712	30,194	33,892	28,700	16,492	6,150
64110	Agricultural	105,430	51,969	64,777	141,500	56,537	167,000
64115	Microfilm/Doc Imaging	497	75		35,200	79	80,000
64140	Food	91,015	77,586	86,693	119,437	98,781	37,200
64165	Clothing/Uniforms	405,766	382,256	408,156	355,436	502,011	187,250
64200	Automotive Supplies	81,215	77,060	100,260	101,229	73,722	107,560
64205	Other Vehicle Supplies	12,200	20,832	5,720	6,826	10,880	
64230	Awards and Presentations	83,417	69,309	73,102	39,858	75,177	31,050
64255	Shop Equipment Operating	16,046	16,832	31,684	12,765	21,144	5,900
64280	Signs	72,343	56,271	66,690	73,300	81,074	75,800
64330	Fencing	1,999			32,500		2,600
64355	Building Supplies	171,147	91,289	57,261	139,820	75,522	121,909
64380	Irrigation Supplies	66,701	67,103	61,074	77,000	51,556	81,000
64405	Books/ Subscriptions				17,739		7,600
64455	Books	124,964	100,458	95,649	89,156	122,268	129,803
64470	Subscriptions	78,340	71,890	99,246	115,205	127,880	97,105
64485	Dues and Memberships	152,530	138,454	156,473	155,598	169,452	174,154
64500	Certification	21,418	29,808	22,098	30,450	39,604	30,650
<b>63000</b>	<b>Equipment and Supplies</b>	<b>4,303,965</b>	<b>4,081,487</b>	<b>4,789,206</b>	<b>6,117,683</b>	<b>6,617,270</b>	<b>6,597,710</b>
64520	Repairs and Maintenance				826,950		2,190,700
64570	Equipment Repairs, Maint	810,496	863,625	921,300	1,008,407	1,121,693	232,445
64620	Contracts for Rep and Maint	1,587,580	1,904,780	2,289,885	2,913,790	2,625,801	2,316,500
64670	Traffic Signals Maint	36,730	77,867	72,642	65,000	44,045	60,000
64720	Vehicle Maintenance	529,974	607,671	702,876	691,649	708,929	426,500
64770	Motorcycle Maintenance	35,379	39,257	16,600	62,436	36,786	
64820	Boat Maintenance	17,528	29,454	31,058		23,247	
64870	Computer Maintenance				413,300		108,200
64875	Mainframe Maintenance	404,290	263,776	114,078	7,000	20,255	20,000
64880	Software License Maint	113,892	344,364	208,578	424,681	356,591	631,960
64885	PC Maintenance	46,043	103,430	22,019	70,228	45,847	1,800
64890	Network Maintenance			62,310	104,800	136,712	5,000
64895	Printer Maintenance	8,642	11,435	13,376	15,770	9,214	16,250
64900	Repair and Demolition		1,500				
67400	Other Maintenance	98,696	605,063	635,903	878,801	772,948	688,450
67450	Bldg and Grounds Maint	781,100	843,460	860,882	905,263	1,128,180	654,959
67500	Oil well Maintenance	33,281	95,818	70,109	92,000	38,007	92,000
67550	Pest Control	33,743	19,939	21,477	4,000	28,650	4,000
67600	Block Wall Maintenance	2,314	4,956	10,392		4,691	20,000
67715	Pump Plant Maintenance			11,948	129,747	157,624	100,900
67735	Radio Maintenance	94,956	70,953	46,213	97,000	56,907	82,000
67740	800 MHZ Maintenance		269,773	224,183	232,300	230,870	228,022
<b>64520</b>	<b>Repairs and Maintenance</b>	<b>4,634,644</b>	<b>6,157,119</b>	<b>6,335,829</b>	<b>8,943,122</b>	<b>7,546,996</b>	<b>7,879,686</b>

**City of Huntington Beach**  
**General Fund Expenditure Detail**  
**By Object Account**

Object	Description	FY 2002/03 Actuals	FY 2003/04 Actuals	FY 2004/05 Actuals	FY 2005/06 Revised	FY 2005/06 Actuals	FY 2006/07 Adopted
68500	Conferences and Training				409,371		504,030
68550	Training				242,958		243,323
68555	Training-Airfare	1,600	799	2,803		13,133	
68560	Training-Other	106,734	204,695	249,515	114,589	236,402	50,800
68565	Training-Lodging	1,920	4,643	11,291	2,000	19,839	
68570	Training-Per-Diem	1,802	1,032	3,658	1,500	5,494	
68575	Training-Tuition	185,196	195,572	255,482	9,238	339,218	12,000
68610	Conferences				64,500		123,307
68615	Conferences-Airfare	862	2,983	5,246		8,703	
68620	Conferences-Other	93,115	74,118	110,138	72,750	87,260	43,250
68625	Conferences-Lodging	3,682	3,084	9,385		19,608	
68630	Conferences-Per-Diem	1,002	720	3,126		6,552	
68635	Conferences-Tuition	3,712	7,587	14,873	52,700	69,820	81,000
68695	Hosted Meetings	15,260	22,170	24,016	20,298	25,725	20,500
<b>68500</b>	<b>Conferences and Training</b>	<b>414,884</b>	<b>517,401</b>	<b>689,533</b>	<b>989,903</b>	<b>831,753</b>	<b>1,078,210</b>
69300	Professional Services				476,751		654,900
69305	Graphics Prof Svcs		3,928		4,000		
69310	Appraiser Prof Svcs			1,750	5,000	7,200	5,000
69315	Info Sys Prof Svcs	143,894	43,260	17,875	776,825	380,860	30,000
69325	Economic Analysis Prof Svcs	52,867	9,889		10,000	26,577	
69330	Labor Negotiation Prof Svcs	57,097	133,953	121,455	120,963	145,086	125,000
69340	Property Mgmt Prof Svcs	5,889	420	8,500	10,000		
69345	Auditing Prof Svcs				100,000		5,000
69355	Other Audits Prof Svcs	119,317	94,622	86,222	13,210	83,145	
69360	Medical Prof Svcs	97,929	2,201,387	2,049,357	2,821,240	1,574,107	2,347,750
69365	Other Professional Services	3,844,121	3,394,844	3,722,899	6,503,980	3,644,116	2,550,055
69370	Legal Prof Svcs				(373,305)		
69375	Attorney Fees Prof Svcs	1,233,050	917,935	254,639	632,874	116,076	200,000
69380	Litigation Cost Prof Svcs	16,536	86,909	27,298	157,532	16,246	100,000
69385	Commissions Prof Svcs	1,411	2,387	600	8,000	570	8,000
69390	Personnel Hearings Prof Svcs	242	1,174		16,000		181,000
69395	Recruitment Prof Svcs	11,850	3,379	46,048	10,648	11,292	23,000
<b>69300</b>	<b>Professional Services</b>	<b>5,584,204</b>	<b>6,894,088</b>	<b>6,336,643</b>	<b>11,293,719</b>	<b>6,005,274</b>	<b>6,229,705</b>
69450	Other Contract Services				2,231,973		3,630,880
69455	Printing Reproduction Cont Svc	198,825	283,842	263,370	114,514	281,550	50,570
69470	Security Cont Svcs				2,044	2,044	
69475	Emp. Assistance Program Cont S		106,946				66,000
69480	Audiovisual Cont Svcs	44,691		18,960			
69485	Microfilm/Doc Image Cont Svcs	31,413	48,724	33,052	50,400	18,841	11,000
69500	Janitorial Cont Svc	75,453	47,421	57,580	107,000	61,415	108,000
69505	Other Cont Svcs	1,542,209	2,004,140	2,564,365	1,397,140	3,028,553	665,220
69510	Animal Control Cont Svcs	435,559	421,802	437,899		29,750	
69515	Royalty Payments Cont Svcs	34,980	35,301	45,691	51,300	55,579	51,300
69520	Advertising Cont Svcs				39,450		41,500
69525	Newspaper Cont Svcs	1,499	1,670	7,981		3,544	
69530	Other Advertising Cont Svcs	48,649	40,697	46,258	27,000	48,037	17,500
<b>69450</b>	<b>Other Contract Services</b>	<b>2,413,278</b>	<b>2,990,544</b>	<b>3,475,155</b>	<b>4,020,821</b>	<b>3,529,312</b>	<b>4,641,970</b>
70000	Rental Expense				61,740		835,820
70100	Building Rental					350	
70200	Equipment Rental	143,111	141,072	167,154	201,710	149,521	48,450
70300	Leases	158,603	341,852	108,057	1,510,188	390,688	767,068
<b>70000</b>	<b>Rental Expense</b>	<b>301,713</b>	<b>482,924</b>	<b>275,211</b>	<b>1,773,638</b>	<b>540,559</b>	<b>1,651,338</b>
72000	Claims Expense						1,000,000
72075	Group Medical Claims		5,160,111	187,090		54,675	60,000
72150	Prescriptions Expense		1,073,501				
72300	Temp Disab - Perm Employees		70,479	50,102	225,000	163,842	200,000
72450	Perm Disability Benefits		792,562	940,086	1,200,000	934,204	1,000,000
72525	Liability	2,381,718	856,445	2,493,171	2,000,000	350,816	2,000,000
<b>72000</b>	<b>Claims Expense</b>	<b>2,381,718</b>	<b>7,953,098</b>	<b>3,670,448</b>	<b>3,425,000</b>	<b>1,503,537</b>	<b>4,260,000</b>

**City of Huntington Beach**  
**General Fund Expenditure Detail**  
**By Object Account**

Object	Description	FY 2002/03 Actuals	FY 2003/04 Actuals	FY 2004/05 Actuals	FY 2005/06 Revised	FY 2005/06 Actuals	FY 2006/07 Adopted
73000	Insurance				25,000		25,000
73010	General/Liability Insurance	305,719	1,333,213	1,096,113	1,500,000	537,152	1,200,000
73020	Excess Workers Comp Ins.		239,254	199,308	400,000	316,044	300,000
73030	Aircraft/ Watercraft Insurance	228,374	200,014	197,047	275,000	177,882	275,000
73040	Property Insurance	885,165	809,273	406,288	1,500,000	981,807	1,000,000
<b>73000</b>	<b>Insurance</b>	<b>1,419,257</b>	<b>2,581,753</b>	<b>1,898,757</b>	<b>3,700,000</b>	<b>2,012,885</b>	<b>2,800,000</b>
74010	Contribution to Private Agency						55,000
74020	HB Visitors Conv Bureau						609,500
<b>74010</b>	<b>Contribution to Private Agency</b>						<b>664,500</b>
75000	Payments to Other Governments						883,396
75100	Metro Cities JPA	930,992	797,918	832,298	847,031	691,906	
75200	County of Orange	316,754	347,850	329,816	2,765,000	2,686,172	2,070,000
75250	Department of Justice	60,097	30,585	43,915		48,522	
75300	Grants				121,276	121,276	
75350	Taxes	42,802	45,063	91,137	115,000	99,248	80,000
<b>75000</b>	<b>Payments to Other Governments</b>	<b>1,350,644</b>	<b>1,221,414</b>	<b>1,297,165</b>	<b>3,848,307</b>	<b>3,647,123</b>	<b>3,033,396</b>
77100	Equipment Usage			218			
<b>77000</b>	<b>Interdepartmental Charges</b>			<b>218</b>			
78000	Expense Allowances				47,850		538,737
78100	Expense Allowance	105,974	103,720	106,023	111,798	108,351	
78200	Auto Allowance	150,403	148,051	141,320	125,200	173,895	96,600
78300	Tool Allowance	20,800	18,400	17,600	19,200	17,600	14,400
78400	Uniform Allowances	346,450	314,820	321,900	343,550	327,250	18,550
<b>78000</b>	<b>Expense Allowances</b>	<b>623,627</b>	<b>584,992</b>	<b>586,843</b>	<b>647,598</b>	<b>627,097</b>	<b>668,287</b>
79000	Other Expenses				15,000		44,150
79025	Permit Expense	31,961	215,592	159,795	363,463	261,254	367,550
79050	Cash Over and Short	(720)	(2,106)	2,871		(855)	
79075	Bad Debt Expense	110,566	(15,481)	54,366		119,393	
79100	Contingency	894,498	22,080	32,164	23,250	29,806	23,000
79150	Discounts Lost	(4,370)	(4,844)	(15,751)		(2,525)	
79210	Travel Airfare Extradition		4,544	1,000		7,286	
79220	Travel Other Extradition		491	442		361	
79230	Lodging Extradition			1,784		934	
79240	Per-Diem Extradition					103	
79250	Mileage Reim Extradition		8,352	11,834	3,950	13,056	3,000
79200	Extradition/Background		13,387	15,060	3,950	21,741	3,000
79500	CAL-Card – Dispute Charge					(902)	
<b>79000</b>	<b>Other Expenses</b>	<b>1,031,935</b>	<b>228,629</b>	<b>248,506</b>	<b>405,663</b>	<b>427,912</b>	<b>437,700</b>
<b>OPERATING EXPENSES</b>		<b>29,504,778</b>	<b>38,738,423</b>	<b>35,333,363</b>	<b>51,175,406</b>	<b>38,788,768</b>	<b>46,169,406</b>
<b>CAPITAL EXPENDITURES</b>							
82200	Buildings Improvement	1,439	56,510	103,303	801,954	71,338	1,121,577
82300	Streets Improvement	511,905	82,274	124,250	3,789,133	3,358,750	150,000
82500	Drainage Improvement	19,925			140,000	258	1,224,000
82700	Traffic Improvement				11,000		
82800	Other Improvement	118,977	2,615	63,677	405,208	137,492	344,836
<b>82000</b>	<b>Improvements</b>	<b>652,246</b>	<b>141,399</b>	<b>291,230</b>	<b>5,147,295</b>	<b>3,567,838</b>	<b>2,840,413</b>
83000	Equipment				201,000		2,653,542
83100	Equip, Office	19,870	2,566	23,019	9	74,881	
83200	Equip, Furniture			3,686	177,098	30,894	104,000
83500	Equip, Shop	116,830		579	14,301	13,295	
83600	Equip, Safety	52,509	38,316	8,036	75,671	40,171	61,800
83700	Equip, General	254,505	229,417	316,610	3,227,722	2,576,146	1,541,930
83800	Equip, Pumps		110,807	30,542	536,686	285,857	720,000
83900	Equip, Communications	76,112	59,045	46,297	25,200	31,050	
84000	Equip, Info Sys	66,582		363,230	307,960	199,251	47,000
84100	Equip, Audiovisual			8,093			
84200	Equip, Parking Meters				82,364	82,364	
<b>83000</b>	<b>Equipment</b>	<b>586,407</b>	<b>440,151</b>	<b>800,093</b>	<b>4,648,010</b>	<b>3,333,909</b>	<b>5,128,272</b>

**City of Huntington Beach**  
**General Fund Expenditure Detail**  
**By Object Account**

Object	Description	FY 2002/03 Actuals	FY 2003/04 Actuals	FY 2004/05 Actuals	FY 2005/06 Revised	FY 2005/06 Actuals	FY 2006/07 Adopted
85000	Vehicles				165,458		869,200
85050	Automobile	370,954	249,565	719,509	745,884	657,151	112,346
85100	Truck	273,606	142,006	316,786	523,000	351,162	548,000
85150	Motorcycle		51,434	99,721			
85200	Fire Engine				900,000	855,017	
85350	Other Vehicles	256,029	123,497	294,582	348,504	9,951	356,000
<b>85000</b>	<b>Vehicles</b>	<b>900,589</b>	<b>566,502</b>	<b>1,430,599</b>	<b>2,682,846</b>	<b>1,873,282</b>	<b>1,885,546</b>
86000	Software - Capital				155,600		86,640
86100	Purchase Software - Capital	40,417	9,176	288,768	527,506	470,250	300,000
86200	License Software - Capital	11,653					
<b>86000</b>	<b>Software - Capital</b>	<b>52,070</b>	<b>9,176</b>	<b>288,768</b>	<b>683,106</b>	<b>470,250</b>	<b>386,640</b>
<b>CAPITAL EXPENDITURES</b>		<b>2,191,311</b>	<b>1,157,229</b>	<b>2,810,689</b>	<b>13,161,257</b>	<b>9,245,278</b>	<b>10,240,871</b>
<b>NON-OPERATING EXPENSES</b>							
88010	Debt Service Expenses				240,000		
88030	Principal	1,392,153	1,743,571	1,792,886		1,233,194	
88070	Interest	162,902	258,480	193,763		158,126	
88185	Pass Through Payments						160,000
88200	Transfers to Other Funds				143,000		
88205	Operating Transfers Out				1,200,000		1,200,000
88210	General Tran Out				1,060,068	1,723,421	5,800,000
88210	General Tran Out					24,345	485,000
88210	General Tran Out	7,433,460	10,741,174	12,920,744	6,651,957	6,481,037	651,957
88210	General Tran Out				25,000		
88650	Payroll Charges		(11,761,292)	(3,883,239)	(5,872,121)	(3,795,211)	(5,262,282)
89260	Long Term Emplmnt Incentive			100,000			
89250	Loans Made			100,000			
<b>NON-OPERATING EXPENSES</b>		<b>8,988,515</b>	<b>981,934</b>	<b>11,124,155</b>	<b>3,447,904</b>	<b>5,824,911</b>	<b>3,034,675</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>130,510,628</b>	<b>131,023,368</b>	<b>149,766,552</b>	<b>178,138,370</b>	<b>164,581,072</b>	<b>181,096,552</b>